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The Construction and Customization of the Balanced Scorecard: A Field Study of Management Consultants in Translating Popular Management Accounting Techniques

by

QIAN QU ©

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Abstract

Based on a field study of a specialized management consulting firm, this research extends prior literature by focusing on the processes of translation to customize a particular management accounting technique, the Balanced Scorecard. The results are examined from an actor-network perspective based on Latour and colleagues' work, whereby the process of diffusion and dissemination is not regarded as the spread of a fixed idea, but rather, it occurs through a translation process where various actors, either management consultants as knowledge experts or clients as local users, seek to speak for problems and inscribe solutions into a technical artifact subsumed with their own intentions, meanings and interests. An actor-network perspective emphasizes the role of actors as users and adopters in influencing ideas and practices for their own purposes.

This study provides empirical evidence on how management ideas and techniques are transformed and reconstructed through consultant-client interactions. It also provides an in-depth understanding of how the idea of the Balanced Scorecard is made practical by observing management consultants performing their every day tasks, and identifying important aspects of the consulting process in translating a management accounting technique into local practice. These daily work activities include proposal writings, kick off meetings, executive training, and the use of graphics and flipcharts, which variably re-shape and re-embed a new management accounting techniques in different client organizations.

This dissertation is dedicated to my parents,

who have always encouraged me to achieve my goals, and whose sacrifices have

enabled me to achieve this dream

Table Of Contents

Chapter 1 Introduction 1
- 1.1. Background 6
- 1.2. Objectives of the Study 16
- 1.3. Main Arguments Of The Study 27
- 1.4. Outline of the Study 31

Chapter 2 The Diffusion Of Business Knowledge 34
- 2.1. Prelude: the Spread of Ideas - From 'Ideas' To 'Idea Talks' 34
- 2.2. Problematics Of The Users 35
- 2.3. The Diffusion of Innovation and Different Perspectives 40
- 2.4. Questioning the Innovation Diffusion and Management Fashion Theories 43
- 2.5. Why Use Actor-Network Theory 51
- 2.6. Social Influences in the Diffusion Process 52
- 2.7. Why Study Management Consultants? 56
- 2.8. Summing-up 62

Chapter 3 Translation and the Role of Inscription 63
- 3.1. An Overview of Actor-Network Theory 63
- 3.2. Worrisome ANT? 70
- 3.3. Translation as Communication and Representation 73
- 3.4. Lost in Translation 79
- 3.5. The Need for Translation 82
- 3.6. The Notion of Inscription and its Significance 90
- 3.7. The Role Of Inscriptions and Inscriptors In Customizing the BSC 95
- 3.8. Summing up 99

Chapter 4 Research Method 100
- 4.1. Why Use a Field Study? 100
- 4.2. Initial Contact 103

4.3. Description of Research Site 105
4.4. Phases of Research and Data Collection 107
4.5. Data Analysis and Some Notes of Reflection 112
4.6. Mapping Out Three BSC Projects 117
Chapter 5 Making The BSC Practical for Consultants 122
5.1. Developing Templates For Delivering BSC-Related Projects 125
    5.1.1. The BSC Training Material at ABConsulting 128
    5.1.2. The Strategy Map: A Strategy Visualization Device 130
5.2. Conducting Research Studies To Improve The Generic BSC Framework 135
5.3. Adopting The BSC As The Firm's Own Management Framework 140
    5.3.1. An Evaluation Framework for Performance Appraisal 141
    5.3.2. A Strategic Management Model Integrating Service Offerings 143
5.4. Summing-up 146
Chapter 6 Making the BSC Practical for Clients 148
6.1. Translation And Its Main Components 152
6.2. Translation of Problems & Specific Forms of Translation 155
    6.2.1. Translation Of Problem-Solution 158
        6.2.1.1. Modeling Processes through Flowcharts 161
        6.2.1.2. Knowing The Need for Solution 163
        6.2.1.3. Enrolling Network Of Support in Proposals 166
    6.2.2. Re-Negotiation Of Organizational Goals And Strategic Objectives 171

6.2.2.1. The Kick off Meeting 172

6.2.2.2. The Role of Training in Customizing A Project 174

6.2.3. Reconstructing Client Interests 180

6.3. Summing-up 184

Chapter 7 Case Study: Elucidating a Local Translation of the BSC 187

7.1. An Illustration of the Role of Inscriptions in Customizing the BSC 190

7.1.1. The Engagement: Four Phases of the Medical BSC Project 194

7.1.2. The Client 199

7.1.3. The Need for a Common Understanding of the BSC among a Diverse Group of Participants – From A Client's Perspective 201

7.1.4. Using a Participative Approach to Develop a Usable BSC – From A Consultant's Perspective 206

7.1.5. Capturing Participants' Input During the Meeting 210

7.1.6. Enabling Backstage Action in a Local Office 215

7.1.7. Inscribing the Draft Report 220

7.1.8. Re-negotiating Inscriptions – Problematics of Action at a Distance 221

7.1.9. The Limited Usefulness of Graphics 226

7.2. Discussion of the Case: Translation As Communicating Reality 228

7.3. An Epilogue 230

Chapter 8 Towards A Theory of Customization 232

8.1. Contribution to Existing Literature 235

8.2. Some Reflections 242

8.3. More On The Translation Process 245

8.4. Implications for Understanding Practice and Future Research

251

References **257**

Appendices **290**

Appendix 1 Research Project Agreement 290
Appendix 2 Research Project Proposal 291

List Of Tables

Chapter Four

Table 4.1: Interviews conducted with consultants/analysts/staff 292

Table 4.2: Observed interviews between consultants and clients 292

Table 4.3: Summary of meetings observed 293

Table 4.3.1: Details of observed meetings (chronological) 294

Table 4.4: Observations of BSC projects 297

Table 4.5: Archival documents 298

Chapter Five

Table 5.1: Collection of the BSC training material and other related material 299

Chapter Seven

Table 7.1: The four phases of the medical BSC engagement 300

Table 7.2: The medical BSC pre-meeting mini-survey 301

List Of Figures and Diagrams

Chapter One

Figure 1.1: The BSC by KN in Harvard Business Review and books by Harvard Business School Press: 1992-2006 302

Chapter Three

Figure 3.1: Global-local interconnectedness (source: revised from Jones and Dugdale, 2002, originally adapted from Giddens, 1990) 303

Chapter Five

Diagram 5.1: Architecture of a strategy map 304

Chapter Seven

Diagram 7.1: Q-Care strategy map 305

Chapter 1 Introduction

This research seeks to illuminate the processes through which management accounting ideas and techniques are transformed and reconstructed in order to make them practical or operable. In particular, the Balanced Scorecard (BSC), a contemporary management accounting technique that has received much attention, is used as an illustrative example to examine how it is made thinkable, presentable, operable and necessary at a particular time and space. As will be discussed more in later chapters (e.g., chapter three), rather than assuming that all innovative ideas spread naturally, the assumption of the present study is that all technical systems are fragile constructions and thus a successful construction requires explanation (Latour, 1986).

A management consulting context is chosen to observe consultant-client interaction where users[1] and potential adopters attempt to make the BSC practical (albeit for different purposes) by mobilizing various inscriptions and common technologies during project engagements. My choice of management consulting is due to their increasing visibility and perceived importance in implementing innovative management accounting techniques highlighted by prior literature (e.g., Chua, 1995; Jones and Dugdale, 2002). Further, I believe that their role in translating accounting ideas to local practices is a neglected area for research. However, I am not interested in examining their effectiveness in implementing accounting techniques, rather I am interested how social (inter)-relations are created, linked and destabilized throughout the implementation process which necessarily re-construct the meaning of a technique. This process of re-construction is informed by the sociology of translation.

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[1] The term of 'users' has a wider meaning in the present study in the sense that users include both management consultants and clients who adopt the BSC. In diffusion and management fashion literature, management consultants are typically perceived as fashion suppliers and users refer mainly to clients (e.g., Abrahamson, 1996). In the present study, management consultants are examined as a group of users since they need to work with the clients regarding the BSC. Also by happenstance, the consulting firm under study has been using the BSC framework itself for performance evaluation and internal management, which necessarily makes itself a user of the BSC.

Studying the transformation and reconstruction of management ideas and techniques at a user's level is important because when innovative managerial practices diffuse across time and space, they are adapted and translated to fit the receiving society in its own context (Djelic, 1998; Djelic and Quack, 2003; Lippi, 2000). For example, prior research (Boxenbaum and Battilana, 2005; Czarniawska and Joerges, 1996) has focused on the translation of foreign practices and beliefs in a less receptive society, such as a U.S. practice of "diversity management" that is imported to Denmark, and on how through translation, these practices "come to resonate better with institutions in the receiving field" (Boxenbaum, 2006a, p. 3) that facilitate their implementation in different contexts.

Within existing literature on management accounting innovation and management fashion, there is little research on topics like translation and therefore extant work provides little insight into the detailed process of translation at a specific user's level. The BSC literature tends to highlight successful implementations (by presenting a resultant scorecard in a simplified version) with little process knowledge or theoretical explanation on why some implementations succeed but others fail. For instance, it is difficult to apply general guidelines on how to select and balance financial and non-financial measures in an adopting organization with no prior experience of performance measurement systems.

In the present research, implementation of an innovative idea is understood and analyzed as a process of translation drawing on actor-network theory (e.g., Latour and Woolgar, 1986; Latour, 2005). Focusing more on scientific endeavor, Latour (e.g., 1987) examines how "knowledge claims" are turned into "facts" through the building and enrolling of human and non-human participants into a network of support through a process of "translation" (e.g., negotiation etc.). Latour's notion of translation has also been borrowed and extensively developed by the Scandinavian Institutionalist School in the context of theorizing organizational change (e.g., Czarniawska and Sevon, 1996), and later on extended to theorize transnational governance in the forms of norms, standards and guidelines (e.g., Djelic and Sahlin-Andersson, 2006). This school of thought provides important, but partial insights into the translation of a general, abstract framework into a more specific, applied level since "institutional theorists have concentrated on the symbolic and discursive aspects of translation and at a higher level of abstraction than studies of material, working practices" (Morris and Lancaster, 2006, p. 210).

For example, Sahlin-Andersson (1996) argues that the translation process is guided by a set of "editing rules" (of context, re-labeling and problem solving logic) that allow creative reformulation of the original ideas. While this account is indeed plausible, which has been applied in analyzing an empirical study in Morris and Lancaster (2006), it does not explain how actors and their relationship to others (cooperative or conflictual) enable the translation of management ideas. It does not fully explain the "process of translation into different work methods and practices" (Morris and Lancaster, 2006, p. 225). The role of actors at a user's level is not self-evident (in contrast to actor-network theory's focus on following the actors to trace translation), and strikingly little effort is devoted to the individual level of analysis in macro-level studies of the travel of ideas (Boxenbaum, 2006).

The present study builds on this literature as it enriches our understanding of the travel and translation of ideas and practices (e.g., Sahlin-Andersson and Engwall, 2002; Djelic and Sahlin-Andersson, 2006), but focuses on the micro-processes of translation through consultant-client interaction, and the role of inscription devices in converting a broad management idea into specific workplace practices. An actor-network perspective emphasizes the role of individual actors in actively translating ideas into actions for their own purposes, and focuses on how complex processes of translation take place whenever a management idea enters an existing organizational setting. As management ideas travel, most often as "success models" (Sahlin-Andersson, 1996), they become disconnected from any specific contexts and take on objectified forms, which are conveyed in texts, presentations, or other media forms and are easily transferred to new settings (Czarniawska and Joerges, 1996). Models, ideas and experiences are presented and represented in various ways as they are circulated in written presentations or in oral communications (Sahlin-Andersson, 2001).

Building upon prior studies of the translation of ideas and practices, translation in the present study is understood to be the process whereby management ideas and techniques are transformed and modified in a new setting through the users' active reinterpretation and identity construction as they diffuse across time and space - a blending of the foreign and the familiar, of the global and the local, and of the new and the old (e.g., Boxenbaum, 2006; Morris and Lancaster, 2006; Tsui-Auch 2001). This dissertation examines how a group of actors, practical users and potential adopters, translate the Balanced Scorecard into different localities, through which different purposes and local aims come together to make this technique compatible with prevailing workplace practices.

Translating a management idea is not a straightforward process and not easily controlled (Morris and Lancaster, 2006) when there are conflicting interests and needs among a group of actors. Rather, translation is a multi-layered process through which management ideas are transformed from high levels of abstraction into a concrete set of techniques that are easy to apply (Lillrank, 1995). The "degree of translation required for an idea to be adopted in a new setting depends on the distance, i.e., the degree of geographic and context difference, that the idea is traveling and how actively importers of ideas engage in the search for and adaptation of novel ideas" (Morris and Lancaster, 2006, p. 210). Central to the present research is a customization process, which is argued to be an essential element underneath the surface of all adoptions and implementations of management accounting innovations.

This chapter explains my motivation and approach to study these questions, and provides some background literature that underlies my research questions. It introduces the subject of the study starting with the BSC, a popular management accounting technique that seems to have multiple representations. It then proposes the objectives of the present research. This chapter concludes with an outline of the overall organization of my thesis, summarizing key themes of each chapter.

1.1. Background

Recent literature on the development of strategic performance measurement systems has highlighted the BSC as an innovative management accounting technique (e.g., Chenhall, 2005; Bourguignon et al., 2004; Ittner and Larcker, 1998, 2001; Mooraj et al., 1999). The BSC has attracted much attention from both practitioners and academic scholars (Malina and Selto, 2001; Kasurinen, 2002; Malmi, 2001). As shown by several practitioner surveys (e.g., Marr, 2001; Rigby, 2001; Williams, 2001; Kald and Nilsson, 2000; Silk, 1998), it has been increasingly adopted and implemented in various industries and countries.

Although the technical characteristics[2] of the BSC are somewhat appealing including its (1) focus on four areas of performance, namely, *financial, customer, internal business processes*, and *learning and growth*; (2) explicit emphasis on the use of *non-financial measures*; and (3) claim to link the multiple performance measures to *strategy*, the popularization of the BSC seemed to involve more than technical claims of its benefits and usefulness. To some degree, it has been promoted through several professional management consulting service firms including the Balanced Scorecard Collaborative[3] founded by the initial creators of the BSC, as well as its increasing visibility in the business press (Kaplan, 1998).

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[2] It should be noted that I do not intend to provide a detailed description of the BSC, nor a history of its development, all of which have been well described by Kaplan and Norton (e.g. 1992, 1993, 1996; Kaplan, 1994, 1998) in several articles and books, and have received widespread attention in the literature.

> "The balanced scorecard concept evolved extremely rapidly, even faster than activity-based costing. The findings from the third round of implementations were soon written up and published in three new cases (Kaplan 1995b; Kaplan 1996a; Kaplan 1996c); a third *Harvard Business Review* article (Kaplan and Norton 1996a); and a book (Kaplan and Norton 1996b)… I believe the reason for the more rapid advance of knowledge was the leverage from Norton's consulting company (Renaissance Worldwide), for which the balanced scorecard represented a major deliverable (and differentiator). Therefore, we had the advantage of a dedicated cadre of trained, skilled and highly motivated consultants working and innovating with companies in North America and Europe. And we could directly access these experiences for presentations, articles, cases and a book" (Kaplan, 1998, p. 109).

While it embodies a somewhat consistent set of components and guidelines, like many other administrative innovations (e.g., TQM), the BSC is a *simplified* representation which reflects, more or less, a common sense understanding of management (e.g., importance of strategy) or ideology[4] (e.g., Bourguignon et al., 2004), rather than a clearly defined technology or set of techniques[5] (Powell, 1995). For such administrative innovations, the relevant question is not only whether or why organizations adopt but also *how* they adopt

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[3] The Balanced Scorecard Collaborative (BSCol) was formed on 1998 and merged with Painted Word Inc., and ThinkFast Consulting, Inc. to form the Palladium Group, Inc. on March 31, 2005.

[4] According to Bourguignon (et al., 2004: 109), which draws upon Thompson (1984), ideology encompasses different areas of knowledge, different types of ideas and beliefs, which are organized into a coherent whole to keep (or change) a social order.

[5] According to Robson (1991, p.552), a technique refers to "a system of measurement, classification, recording and calculation". Accounting systems can be seen as systems of "monitoring, classifying, recording, and measurement techniques" that are conventionally described in a neutral, technical and professional discourse of "economic representation, rational planning, control and decision making" (Hopwood, 1987).

(Westphal et al., 1997, p. 370). The BSC can be understood to be a reporting framework through which concrete processes, detached from any particular situation, can be re-described in modeled forms to depict an abstract and generalized conception of management, which can then be applied to any specific processes as desired and amenable to purposive control and intervention by powerful groups (Armstrong, 2002, p. 282).

For example, the original concept of the BSC as depicted by Kaplan and Norton (KN), has transformed significantly in terms of emphasis and content so as to appeal to a market for different management ideas at different times. Through more than a decade, the BSC development seemed to metamorphose from an improved comprehensive performance measurement tool with multiple financial and non-financial measures during the early 1990s (e.g., Kaplan and Norton, 1992), to a strategic management tool (e.g., Kaplan and Norton, 1996), and most recently, to a mapping framework for aligning three essential categories of intangible assets, namely, *human capital, information capital and organizational capital* with strategy (Kaplan and Norton, 2004, 2006).

> For the balanced scorecard, senior managers in two companies … took the original concept and applied it in their companies in innovative ways, well beyond what Norton and I had described in our initial article [Kaplan and Norton 1992]. These experiences revealed how the balanced scorecard could become much more than a measurement system. It could be used as an organization's central management system (Kaplan, 1998, p. 105).

> The four Balanced Scorecard perspectives provide a natural way to categorize the various types of enterprise value propositions that can contribute to corporate synergies. … Strategy Maps and the Balanced Scorecard turn out to be ideal mechanisms to describe enterprise value propositions and subsequently to align enterprise resources for superior value creation (Kaplan and Norton, 2006, p. 40)

These multiple representations of the BSC have materialized through a series of *Harvard Business Review* articles (e.g., Kaplan and Norton, 1992, 1996a, 1996b, 2000), and four business best sellers (Kaplan and Norton, 1996, 2001, 2004, 2006). This development of the BSC is graphically demonstrated in figure 1.1 with indication of timeline along with the changing themes.

[INSERT FIGURE 1.1 HERE]

Moreover, during the global diffusion and communication of the BSC, recent research has examined its transformation in Sweden. Ax and Bjørnenak (2005, p.2) found it to be different from the "original US-based BSC package" developed by KN. This divergent representation of the BSC, referred to as the "Swedish BSC package", involves *other ideas*, notably, *non-budgeting management*, the *intellectual capital model* and the *stakeholder model*, to make it more compatible with the local setting, and more relevant and attractive to the potential Swedish market (ibid).

The BSC can be seen as an example of modern global *expert knowledge systems*[6], which are de-contextualized and disassociated from local, detailed process knowledge (Giddens, 1990). Due to the ready markets for *management-in-general* (Armstrong, 2002), knowledge experts such as business schools and management consultancy are busy modeling abstract and generalized management techniques with standardized definitions and universal measurements that appeal to a broader market, and pay little attention to how they are applied and used in practice. Once general guidance is provided, practical applications of these techniques are often assumed to be straightforward and self-evident. Acknowledging the necessity and usefulness of abstract techniques and standardized measurements[7], however, the management literature has increasingly recognized the many problems in applying them (Malmi, 2001; Kasurinen, 2002; Bessire and Baker, 2005). Using a management technique such as the BSC is not a straightforward application, but involves processes of interpretation and judgment in the selection of certain elements (and thus rejection of others) by users.

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[6] Giddens defines expert systems as "systems of technical accomplishment or professional expertise that organise large areas of the material and social environments in which we live today" (1990, p. 27), and "such systems construct, and are constructed by, forms of knowledge that are generally opaque to laypeople who rely upon them in acts of trust" (Jones and Dugdale, 2002, p. 122).

To illustrate, there are a number of practical ambiguity and difficulties[8] involved in constructing a useable BSC for potential adopters. First of all, little detail is given on how to select specific performance measures to be placed in the BSC boxes representing the four perspectives (Otley, 1999, p. 375). KN (1992) suggest only that the selection of measures needs to incorporate the strategic plans of the organization to reflect the choices made as to how those objectives are to be achieved[9]. However, much of the process knowledge, such as procedures for mapping causal relationships onto the BSC framework[10], defining measures, target-setting and re-designing reward systems which are all central to the implementation of the BSC, is not formally explicated by KN (Norreklit, 2000; Otley, 1999; Tuomela, 2005). The specific content (e.g. measures) or forms of the BSC are always going to be open to interpretation, thus creating the conditions of possibilities of reconstruction and variations of the BSC in its development and implementation[11]. Otley (1999, p. 377) emphasizes that the *process of establishing a scorecard* as well as the *resultant measurement schema* can be both beneficial to an organization, but the BSC literature is strikingly silent on the former.

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[7] For example, Arya et al. (2005) found that standardized measures offer more meaningful opportunities for relative performance evaluation, although customized measures may more accurately target the goals of a particular business unit.

[8] According to the normative literature of the BSC, its construction begins from the strategy and mission, vision and values of the organization in question (e.g., Kaplan and Norton, 1993). For instance, KN (1996a, p. 2) state that: "the objectives and measures of the scorecard are derived from an organization's vision and strategy". While the present research does not wish to contend with the controversial relationship between strategy and management accounting systems, it is worth noting that the concept of strategy and its formulation and implementation are far from straightforward in strategy management literature (e.g., Mintzberg, 1987).

[9] KN (1992) also suggest that up to four measures of performance should be developed in each area. These sixteen performance measures should represent the critical success factors that are necessary for continued organizational success or survival at the minimal level, although they are not necessarily comprehensive.

Another important aspect of developing a usable BSC is the construction of consensus among key decision makers and members (Bessire and Baker, 2005, p. 659). Implementation of strategic management systems involves complex processes. Because the BSC framework addresses a comprehensive range of activities of an organization, covering at least four areas of performance as KN (1992) has suggested, the construction of a practical BSC involves group activities rather than individual. Depending on the scope of the BSC use, this group may include executive teams who need to agree upon strategic related issues as well as operational teams who support its use through data collection, analysis and reporting.

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[10] E.g., how a customer objective can be attained by improved internal business processes, such as the speed of service delivery, product quality and technical support.

[11] As mentioned before, this is particularly true for the BSC as it has been portrayed as having evolved from a performance measurement framework to become a strategic management model, which is by design, intended to affect all parts of an organization.

The construction of the BSC necessarily involves the creation of consensus within organizations among diverse participants (Bessire and Baker, 2005), such as collecting group views and establishing a general agreement concerning the importance and practicability of measures. For instance, K N offer very little discussion of the political consensus concerning the vision and mission of an organization, which is often considered as a critical success factor for the implementation of the BSC (Bessire and Baker, 2005).

These more processual and tacit aspects of translating a comprehensive framework into a usable BSC tend to be regarded as part of project implementation in management consulting practice (Otley, 1999), and have been subject to comparatively little investigation in management accounting literature. In this respect, BSC implementations, which are unlikely to be as natural and as smooth a process as desired (often implied by the original authors), provides the opportunity for management consultants to have a major role in facilitating the creation of consensus among senior management teams, for example, through a strategic planning and goal setting process. As management techniques such as the BSC are re-presented and reproduced in specific ways through consulting practice, they affect the way in which organizations' activities and their effectiveness are understood and appreciated.

Abstract universal generalizations about the BSC and anecdotes about its beneficial results obscure wide variations with its use and implementation. Despite its current popularity in practice, the term BSC covers a mélange of sometimes competing, and often contradictory ideas[12] and assumptions (e.g., Bourguignon et al., 2004; Lipe and Salterio, 2000; 2002; Norreklit, 2000; 2003). While appearing to be universally applicable, authors are so multiple that few clear guidelines can be identified (Malmi, 2001; Malina and Selto, 2001; Speckbacher et al., 2003). There is debate over what a BSC really is and how it should be measured (Chenhall, 2003, Malmi, 2001), and increasing criticism of the validity of its untested technical claims and its problematic assumptions about organizations and management (Cooper and Ezzamel, 2005; Norreklit, 2003, 2000; Flamholtz, 2003).

Moreover, there are inconsistent results challenging the normative claims about the BSC and the beneficial results from using non-financial measures[13] within the extant performance measurement literature (e.g., Ittner et al, 2003) as well as rising concerns that more research has been on the technical aspects of its design and use (Cooper and Ezzamel, 2005) with insufficient attention paid to actual use in practice. In fact, according to Bessire and Baker (2005), there is little chance that the BSC can be effective in producing the benefits claimed by its original authors, without the help of *others*, such as management consulting firms.

The current extent to which the BSC has been spread worldwide and the considerable variations among practices provides an interesting context for the present study. Although the BSC has attracted considerable interest in research, the *process* of how it has been translated to local practice has not been widely examined. This research seeks to fill this gap in the literature to examine how the BSC is (re)-defined, (re)-constructed and customized by various user groups with an attempt to make it *acceptable* and/or eventually *accepted* by various audiences.

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[12] For example, the debate whether the BSC is a stakeholder model (Otley, 1999; Ax and Bjørnenak, 2005).

[13] Ittner et al. (2003) show weak performance results of non-financial measures and cast doubt of the net benefit from incorporating non-financial measures into performance measurement systems.

The present research is driven by my interest in better understanding management accounting techniques *in practice*, and my curiosity about how the work activities of *user groups* re-shape the meaning and significance of popular management accounting ideas in the process of making them doable. Specifically, it examines the processes of implementing a usable BSC in practice. The present study emphasizes how the application of a new management accounting technique occurs through a translation process in which both elements of the existing practices and the insights of the newly introduced vision become co-mingled into temporarily stable practices.

It is worth noting the shift in focus of the current research. Extant BSC literature has been largely prescriptive with the educational studies articulating the BSC as solutions (e.g., Kaplan and Norton, 1992, 1996, 2004, 2006; Hoque, 2003), and the functionalist studies measuring gaps (e.g., Lipe and Salterio, 2000, 2002; Banker et al., 2004; Ittner et al., 2003; Ittner et al., 2003a). Increasingly, there are the critical studies reasoning despair[14] and dysfunctional effects (e.g., Norreklit, 2000, 2003; Lawrence and Sharma, 2002; Cooper and Ezzamel, 2005). These prior studies have made significant advances in understanding the way the BSC has been designed, adopted and implemented, focusing on either its technical claims (e.g., Ittner et al., 2003, Ittner et al., 2003a), or its rhetorical or ideological aspects (e.g., Norreklit, 2003; Bourguignon et al., 2004).

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[14] For more details of this argument, see Dechow (2005).

However, there have been very few theoretically informed studies examining the processes of construction and reconfiguration of the BSC in situated settings. Existing BSC literature fails to sufficiently address how the BSC has been made to work in specific contexts, and the active participation of users in re-shaping its content and in meaning-giving activities during the processes of implementation. Recent survey evidence suggests that wide variation exists in configuring these strategic performance measurement systems, such as the BSC, and calls for more research to "investigate implementation issues associated with the BSC" (Chenhall, 2005, p. 415). While survey research provides useful aggregate results on its diffusion and adoption, it is unlikely to provide evidence on how the BSC is locally configured to fit specific organizational settings. Other research has implied the importance of examining *how* management accounting systems are used based on field studies as opposed to whether these systems are used through snapshot approaches such as questionnaires (e.g., Tuomela, 2005).

Studying processes[15] is important because the construction of strategic performance measurement systems can be much more complicated involving strategic development issues, which can undermine the entire project implementation (Kasurinen, 1999). Bessire and Baker (2005) note the relevant role of the BSC in developing and creating a consensus about an organization's goals and future direction by establishing opportunities to promote organizational communication and learning. Furthermore, a lack of a performance measurement history and tradition as well as an understanding of the tradeoffs between financial and non-financial measures makes it more difficult to achieve agreement on relevant decisions, thus posing challenges to organizations which intend to adopt the BSC (Tuomela, 2005).

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[15] Note that processes can refer to both the consulting processes of implementing a BSC, and the managerial processes in focal organizations as they try to fill in the specifics or details of the BSC.

1.2. Objectives of the Study

Against this background, there is little management accounting research on the processes of translating a broad idea, such as the BSC to material, workplace activities at a practical level. A few recent exceptions are Boxenbaum (2006) and Morris and Lancaster (2006). Boxenbaum (2006) examines how an American practice of diversity management was successfully translated into a novel managerial practice in Denmark, a society whose dominant norms and values seem to conflict with the practice. Similarly, Morris and Lancaster (2006) examine how ideas are rendered "appropriate" to a new setting through translation from a broad policy level into a set of specific practices at a firm level. Using the idea of "lean management", a prevalent practice in manufacturing (especially in automobile production), Morris and Lancaster (2006) uncover how the original idea is translated (guided by the editing rules outlined by Sahlin-Andersson, 1996), and applied to the construction industry, which is characterized as quite different in terms of work processes and production technologies.

Building on this translation literature, the objective of this research is to examine how the BSC is re-configured in specific local settings through a translation process of *representing* and *inscribing* the BSC in an attempt to fit the needs of users and potential adopters. The present research recognizes that both consultants and their clients can be seen as users of the BSC with different needs that warrants separate levels of analysis in the present research. Rather than seeing management consultants as passive recipients of the BSC from the inventors, who then simply act as carriers to pass it on to their clients, this research examines the specific ways through which management consultants make the BSC workable for themselves and practical for their clients.

Specifically, this process of how the BSC is made relevant to fit specific organizational contexts is theorized to be a process of customization through consultant and client interaction. Since translation process needs to be studied at different levels (Morris and Lancaster, 2006), particularly at the individual actor's level where active translation occurs, my study addresses this question at three levels, which are interrelated but not necessarily in a step-wise fashion.

First, how the concept of the BSC is made workable for consultants themselves as a user group. Specifically, how do consultants develop work skills and templates through *reconstructing* and *representing* the BSC to make it relevant to their work environment and thereby to fit their own needs? Second, how the BSC is generally presented to current and prospective clients to make it relevant to clients' environment, focusing on the needs of clients. In other words, how do consultants apply the BSC in a manner that it is presentable and appealing to their clients? By examining this question, I uncover how the three forms of translation are operationalized, which guide the process of translation through consultant-client interaction. Third, how the BSC is locally (re) configured to fit the needs of the users and potential adopters in a specific context. In order to provide an in depth discussion of the *customization* process, this question is examined using a case study by following a specific BSC project. The concern is that once consultants make sense of the BSC themselves, how do they *customize* it to make it useable for potential adopters, those client organizations that they have to work for? And how does the use of inscription devices enable and facilitate this process of customization (the process of translating the BSC into action)?

The field study examines some of the consulting practices in knowledge making and translating the BSC by observing how the BSC gets 'practiced' in the every day life of a management consulting firm located in western Canada. Studying the *mundane interaction of everyday work* contributes an understanding of how professional knowledge is constructed, negotiated and comes to be accepted or rejected (Svensson, 2006, p. 3). These daily work activities of management consultants, such as writing proposals and talking to prospective clients, however mundane and routine, inadvertently contribute to the reproduction and translation of the BSC by mobilizing and linking together different groups of actors albeit for various reasons. This web of relations includes not only the consultant-client interactions (including their past, existing and prospective clients), but also their collaboration with academic researchers and business competitors in some cases. The area of interest is not so much about definitions of the BSC or specific consulting approaches about the BSC, but rather to explore the process through which certain types of consulting knowledge around the BSC is constructed or legitimized, and applied through a negotiated process among actors.

In normative management consulting literature, management consulting firms are often characterized as needing to both standardize their knowledge so that it can be leveraged, and to customize it so that individual client's needs can be adequately addressed (Chang and Birkett, 2004, p. 8). Standardization and customization are based on different underlying assumptions, with the former grounded in a belief in universal management models solving common organizational problems, and the latter based on a belief that every organization is different and unique. It is suggested that the mix between the two may vary across management consulting firms, but some balance is seen as central to the operation of a management consulting firm (Westphal, et al., 1997).

In order for a management technique to be disseminated across organizations, the need for some degree of standardization is assumed[16]. Consultants either adopt formal models that have been established and developed by others, or create their own 'methodologies' (to use consultants' terminology) by adopting standard templates that have been generalized from previous consulting projects. They then claim to customize these models and templates so that these techniques can fit the needs of different clients. But even when consultants adopt established models such as in the case of the BSC, I would argue that they adapt and change them to make them practical and comprehensible to themselves and hence to others that they need to convince.

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[16] The difference between my study and previous diffusion studies is the assumption about the degree of this fixed nature of an innovation. While a perceived thing-like object may exist at first glance (e.g., through labeling), the current study focuses on the changing nature of this often assumed thing-likeness.

This study seeks to understand to what extent the BSC, a specific technique that is somewhat established and standardized, is translated into consulting practice through consultants' producing their own standard work templates, in order to work with these models and customize them to suit the needs of both themselves and their clients in delivering their services. A translation process consists the "selection and transformation of novel ideas, practices or organizational forms for the purpose of implementing them in another institutional context than that of their origin" (Boxenbaum, 2006a, p. 3). Such ideas, practices and organizational forms are foreign to the receiving field because they are taken for granted elsewhere.

The translation process discussed in this research is theorized to occur during the process of *customization*, a term that has a certain normative appeal to clients, as it emphasizes meeting their needs and requirements as customers. This question of translation by management consultants is examined by observing how individual BSC consulting projects get done, where many actors have been involved, both clients and consultants (and non-consultants) with their own agendas and goals, and with technologies and inscriptions being utilized in order to make the whole project work.

The customization process will be illustrated in greater detail in later chapters. However, at this point, it is important to acknowledge that customization process exists at different levels, for example, one level through consultant-client interaction during which consultants promise to deliver a customized product to clients, and another level within client organizations through which various organizational actors seek to modify a technique to fit their own work environment. It should be noted that the customization process addressed in the present thesis is limited to the process at the first level, e.g., through project work based on consultant and client interaction. This is due to the fact that fieldwork was at a management consulting firm, rather than at a client organization, although interviews with clients have been undertaken to reflect their views. However, interviews with some clients indicate that customization is an on-going process. Once a technique is translated from consultants to the client (e.g., post project work), users are actively seeking modification to adapt to changing demands and needs in their own environment.

The present study aims to understand the practice of the BSC as its own construction and representation unfold, rather than assuming a fixed object that is simply adopted and implemented. It draws attention to the possibility of a loose coupling between a concept's labels and the contents of application, and the "dynamics involved in the ongoing shaping and reshaping of a concept's connotations" (Benders and Veen, 2001, p. 49). Since all knowledge is socially constructed in the sense that it is a product of human understanding and social acceptance (e.g., Colignon and Covaleski, 1993), it is uninteresting to say the same of the BSC. Rather, my interest lies in the questions of how abstract management accounting systems and techniques are socially re-embedded in situated realities by editing in local characteristics, which give meaning and support to such systems (Armstrong, 2000). When local support is inadequate, the use of management accounting systems can be problematic.

With respect to choice, the BSC is a significant example, or some may say, a success story of innovative management accounting ideas that have been solidified and turned into a black-boxed set of techniques that appears to be widespread in contemporary management practices. For example, the BSC has been hailed as "one of the most important management ideas in the last seventy-five years" by the editors of *Harvard Business Review* (Meyer, 2002, p. 2). Smith (2001) examines how texts or documents mediate, regulate and authorize people's activities, and argues that texts are essential to the objectification of organizations and institutions. Following this line of reasoning, this research examines written inscriptions -textual or graphical- as important objectification devices in converting an abstract management idea at a conceptual level into a more concrete set of techniques and procedures that appear to be doable and practicable in practice.

Prior accounting literature (Robson, 1992; Chua, 1995; Briers and Chua, 2001; Bloomfield and Vurdubakis, 1994; 1997; 1997a; Ezzamel et al., 2004; Preston, 2006) has emphasized the important role of inscription in enabling action at a distance. However, few studies have been conducted on how inscriptions are deployed and received in a dynamic process, and the role of *inscriptors* has been neglected (a few exceptions such as Ezzamel et al., 2004). The present research emphasizes the ways in which inscriptions are used and the role of management consultants and clients as *inscriptors*. It focuses explicitly on the forms and various functions of inscriptions in translating an abstract management accounting technique in local settings through human – technology interaction. The translation of the BSC into organizational practice is achieved through the deployment of inscription devices, which connect a generic BSC framework to detailed organizational conventions and existing local practices. The current study pays attention to the organizational fact that the BSC practice is not expressed and dictated by single actors, but is organized and negotiated by groups of actors. The construction of the BSC is not only the selection of multiple measures and/or formulation of goals, but also the achievement of consensus among a group of users about what are important and worthy of doing, and what are not.

Underlying the present research is a theme of global-local interconnectedness, which has been discussed in prior literature (e.g., Barrett et al., 2005; Briers and Chua, 2001; Jones and Dugdale, 2001, 2002). Barrett et al. (2005) examine the local appropriation of global systems in audit firms emphasizing coordinating mechanisms such as inter-office memo system. The focus of Briers and Chua (2001) is more on the role of boundary objects in accounting change, rather than on the role of inscriptions in objectifying management accounting techniques. Jones and Dugdale (2002) are more concerned with tracing the global networks of support of ABC as an abstract expert system. In this respect, the present study contributes to this literature by stressing that inscriptions function as objectification devices in an attempt to translate an abstract technique, through network building and meaning-giving activities, to concrete localities. The deployment of these objectification devices aims to control conceptual ambiguity that is inherent within a management innovation such as the BSC as an epistemic object[17] (Knorr Cetina, 2001, p. 176). Objects of knowledge (epistemic objects) are characterized as being "open, question-generating and complex", and are "processes and projections rather than definitive things" (Knorr-Cetina, 2001, p. 181). They lack 'thing-like' character and are "always in the process of being materially defined, and continually acquire new properties and change the ones they have: they are never quite themselves" (ibid).

Such objects require a high level of *interpretative viability* (Orlikowski, 1992; Power, 1995; Doorewaard and Bijsterveld, 2001; Benders and Veen, 2001; Norreklit, 2003; Ax and Bjørnenak, 2005). According to Benders and Veen (2001, p. 49), management techniques have a certain degree of ambiguity and openness about the content, application and the dynamics involved in an "ongoing shaping and re-shaping of a concept's connotations". The initial vagueness allows users to solidify a new concept according to their own values and interests (Doorewaard and Bijsterveld, 2001, p. 65). A concept's openness for interpretation makes it attractive to apply when "users can eclectically select those elements that appeal to them or that they interpret as the core idea, or that they opportunistically choose as suitable for their purposes" (Benders and Veen, 2001, p. 37).

The central argument in the present research that management accounting techniques such as the BSC will be re-configured by active users is grounded within a well-acknowledged theoretical line of research. However it is a neglected area for empirical investigation- the application of management concepts and techniques, be it audit techniques and procedures (e.g., Power, 1995; Radcliffe, 1999), or strategic performance measurement systems like the BSC (e.g., Ax and Bjørnenak, 2005; Norreklit, 2003; Tuomela, 2005), is *necessarily* flexible and open to interpretation by users. Popular management concepts have to be made concrete from high levels of abstraction so that they are adaptable to local conditions and longstanding conventions, which may otherwise present barriers to transferability (Morris and Lancaster, 2006). In any particular case of adoption and implementation, the efficacy of a technique is not predetermined as Abrahamson (1991) suggested[18], but rather is determined by its application, and the way it is interpreted and enacted by users in a specific setting (Benders and Veen, 2001).

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[17] Latour (1988) talks of objects as "immutable mobiles", which move around from place to place and they may lose their form or structure along the movement, but what is more important to the actors involved is that they establish and hold their network of relations.

In the present research, consultants' re-presentation of the BSC in a more objectified way is accomplished through specific writing practices, such as the use of 'bullet points' and checklists in explaining choices and selecting measures, and graphical illustrations of abstract concepts and causal linkages (e.g., strategy maps) and the like. These practices aim to make the BSC more understandable and practical in the sense that the use of bullet points, checklists, and graphics communicates and presents complex information in a summarized fashion, providing an overall, clearer picture. This relies on the assumption that time is value for both clients (as busy managers) and management consultants (as for billable hours[19]).

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[18] For example, Abrahamson (1991) distinguishes between *efficient* and *inefficient* innovations, which imply a preconception of their efficacy independent of their actual use.

Specifically, the deployment of flipcharts serves as an inscription device to *capture* client input so that consultants are able to re-present and inscribe this information to produce anticipate output that is acceptable to clients in the form of *deliverables*. The use of flipcharts also enables and facilitates action at a distance, for example, back stage work performed by non-consultants such as junior analysts, office administrators, and professional writers who are also involved in composing consulting project outputs and reports.

However, it should be noted that by focusing on the role of written inscriptions in the process of translation, I do not mean to suggest that inscriptions themselves are somehow mechanically effective, nor that management accounting or consulting practices can be reduced to texts only. Rather, I argue that they play important role in translating and re-producing management accounting *techniques in action*.

The present research seeks to advance our understanding of how management accounting ideas and techniques are transformed and reconstructed, sometimes unintentionally by the actors involved, through an ongoing translation process. During this process, users, by mobilizing various inscriptions and technologies, attempt to make the idea thinkable, presentable, operable and necessary at a particular time and space. In particular, this research aims to problematise the construction of management accounting knowledge through a translation process of popular management accounting ideas and techniques, drawing on ANT, an approach concerned with the production of 'facts' or knowledge (Callon, 1986, 2002; Latour, 1987). As such, this research examines the different construction and customization of the BSC involved in the context of management consulting in delivering this technique to various client organizations, which intend to adopt and implement the BSC.

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[19] For more details, see the literature on time and work in organizations (e.g., Adam, 1995; Yakura, 2001, 2002).

1.3. Main Arguments Of The Study

While the BSC is used as an illustrative example, the present research is more concerned at a conceptual level with the processes of customizing management accounting techniques in order to fit at a practical level the local needs of the adopters. Thus this research contributes to theoretical generalization as to the reconfiguration of abstract management techniques, a phenomenon so prevalent (e.g., Benders and Veen, 2001; Ax and Bjørnenak, 2005) yet we know little about how management accounting ideas and techniques are reshaped in practice with local constraints and concerns, and to what extent they are given local meaning and relevance.

Three key features reveal the translation processes of customizing management techniques such as the BSC. First, the *need* of users is not self-evident but is constructed and negotiated between all the parties involved (management, staff, end-users, etc). The openness of the BSC as a guiding framework requires an ongoing process of confrontation of the new idea with existing practices, and necessitates a discussion and re-interpretation of its relevance for potential adopters. Conceptual ambiguity of management accounting techniques permits their widespread application globally on the one hand, and on the other hand, calls for meaning-giving activities locally, which can trigger confusion and competing interpretations among user groups.

Rather than assuming an alleged functional need for alignment and integration (Kaplan and Norton, 1996), the present research addresses how users' needs are *made known* or *visible* through negotiation and debate. Integration is "not a solution but rather a means by which to problematize the process through which actors look for ways of transporting information across localities, in order to establish informational representations that suit the needs and requirements of many different parties in different places" (Dechow and Mouritsen 2005, p. 724). A translation perspective brings to light that different users accept the same idea for various reasons. The rise of confusion among users as to what their needs are seems plausible when they insert their own interests in supporting particular components of the idea (while discarding certain others), adjusting their understanding during decision-making processes, and using their own judgments to decide how to enact new techniques.

Second, the present research calls for recognition of the active role of users and adopters in the ongoing re-design and implementation of management accounting techniques. The case study (Chapter seven) conveys a strong message that the development of the BSC is an active process on the part of the user organization. A successful customization of the BSC to fit users' need requires a cooperative or participatory design to ensure active user participation in re-configuring the specifics into the BSC that are more relevant and meaningful to their organization. It also suggests a facilitating role of management consultants. According to interviewees, this participative design helps consultants integrate (which again is the process of problematization) a new management technique into the existing organizational practices (structures, rules, routines and local cultures), and ensures that the resultant BSC of their project work is usable and useful to potential adopters.

Rather than proposing that new accounting techniques replace old approaches, this research suggests that the 'success' of a new approach depends on the extent to which old practices are sustained under new labels, albeit in a *constructive* way. It is constructive in the sense that an improved self-understanding of existing practice could be achieved by the users of a new technique through a translation process, which allows the admission of these same users into the very processes of selecting, debating and implementing the new technique. Few studies have paid attention to the central role of users in the actual adoption and implementation of innovative management techniques, recent research however has recognized the *participation by users* (readers) in the case of financial statements (Young, forthcoming). The assimilation of some components of *the new* with *the old* produces a different combination of the resultant application of the BSC, which better expresses the users' interests and needs. This has two implications. First, although organizations adopt the same technique called the BSC, every practical application will be somewhat different. Second, the efficacy of a management technique such as the BSC cannot be pre-determined, but is affected by the way it is interpreted and enacted by users in a setting. Once again, the present study illustrates that success and failure of a technique is "a fragile construction" (Briers and Chua, 2001, p. 267) that largely depends on the users and their network of support.

Third, visible interaction contributes towards the achievement of group consensus between all the users involved. Through a dynamic process, local, tacit management knowledge is elicited, captured and inscribed into written forms, which serve as the proxies for local situations that are necessary for filling in the BSC framework. Customization of the BSC contributes to the objectification of such local process knowledge, which is not easily recognizable by the user group members among themselves. Often local knowledge remains largely tacit because nobody has tried to *articulate* that knowledge, not even the *holder* of that knowledge (Abernethy et al., 2005). In order to customize an open management framework such as the BSC, a forum of open discussion needs to be carried out to elicit such utterances (either written or spoken) of the tacit understanding of existing practices. Written utterances such as participant surveys or emails, and spoken utterances such as brainstorming sessions provide the basis of collecting data that become essential in inscribing relevant components of the BSC framework. These data are perceived as reliable because they are provided by the same organizational actors who make the demands for them. Articulating tacit knowledge through group discussion and debate allows managers to learn about the processes performed by others, and thereby helps improve their understanding of how their organization functions as a whole (Ambrosini and Bowman, 2001). These managerial processes will need to be captured and incorporated into the design of the BSC. The construction of consultants' accountability depends on the extent to which this tacit *user* knowledge can be evoked, captured and inscribed into solid forms that are readily accessible, as well as whether consultants' own expertise is made explicit in those cases when the client wants to know more about the BSC. Power/knowledge underlies the process of customization during which both consultants and clients have their own territory of knowledge claims. The conversion of tacit knowledge of managerial processes possessed largely by clients to explicit knowledge, which is inscribable, enables the BSC to be customized in such a way that it includes particular components that are reflective of the local needs.

1.4. Outline of the Study

The study is organized into a theoretical part, chapter 2 and 3, a method part, chapter 4, and an empirical part, chapter 5 through 7, where the empirical material is presented and analyzed in line with the two research questions. Chapter 8 summarizes the study.

Chapter 2 introduces the theoretical antecedents about the spread of ideas, and problematises the notion of users. It then examines specifically the spread of management ideas from different perspectives in order to position the current research. It starts with a brief review of the innovation diffusion theory and management fashion/guru literature, which have tended to be the prevalent approaches shaping our current understanding of the diffusion of business knowledge, regarded as either innovation or dismissed as management fads. Gaps in these theoretical approaches lead me to suggest there ought to be a shift in emphasis from the diffusion of ideas (factor and rates of adoption) to also an understanding of the *customization* of ideas, during which the BSC is made or altered to individual users' specifications. Apparently, this process requires that it is necessary to know users' needs, which can then be specified in the customization of the BSC.

Chapter 3 describes my theoretical framework, actor-network theory, and its contribution to accounting research in studying *technique in use*. The weakness of ANT is also highlighted and the relevance of Foucault's work on power/knowledge is outlined. It should be noted that ANT, as an orientating framework helps guide both data collection and analysis (Silverman, 1985).

Chapter 4 provides a justification for adopting a field approach, and describes initial contact, the research setting and data collection and analysis.

Chapter 5 and 6 offer observations of fieldwork relevant to address the first and the second level of my research question, which is about how the BSC is made workable for consultants and practical for their clients. *Chapter 5* focuses on how management consultants re-construct and apply their own understanding pertaining to the BSC by (1) developing their own templates and work routines for delivering BSC-related projects; (2) seeking innovation in improving some aspects of the generic BSC framework; and (3) adapting the BSC as the firm's own managing framework, both as a performance evaluation tool at the individual level and a strategic management tool at the firm level. *Chapter 6* focuses on how the BSC is translated into action by explicating different forms of translation, making connections between a global expert system and existing local practice when presenting to potential clients.

Chapter 7 provides field observations relevant to address the third level of my research question, the application of a management technique, which focuses on the local practice of translation and the role of inscriptions and technology in customizing the BSC in a client setting. A case study of a BSC consulting project is used to illustrate how the use of inscription enables and facilitates the process of customization. The diversity of participants and their needs in this project made for a challenging translation process.

Chapter 8 discusses the previous three chapters and provides implications for practice. It also outlines some limitations of the present research and suggests venues for future research.

Chapter 2 The Diffusion Of Business Knowledge

Where does business knowledge come from? How and by whom is it produced, diffused, and used in practice? According to Nohria and Eccles (1992, p. 280), business knowledge comes from everywhere, "from a manager's own experience or the experiences of others, from books and articles on a variety of topics or videotapes and live speeches by managers and management scholars, from formal education in business school MBAs and executive programs"; but "increasingly, it comes from consulting firms" (ibid).

2.1. Prelude: the Spread of Ideas - From 'Ideas' To 'Idea Talks'

The primary focus of the current research is on the re-presentation and objectification of ideas, and the importance of the process of translation as communication and re-invention, which shape the ideas so communicated. As will be shown later in the analysis, the process of translation of an idea is also understood as communicating and reconstructing local reality. To study a topic such as ideas is obviously a challenge, given their lack of material being or a kind of 'thing-hood'. Inspired by Latour (2004a), rather than discussing directly what an idea is, I engage myself in a discussion about 'idea talk', that is, the many ways in which an idea is engaged in various accounts about what it is and what it does. Rather than assuming predefined properties of an idea itself, *idea talk* emphasizes the shaping and communicating of an idea.

I adopt the constitutive perspective as outlined in Woolgar (2004, p. 452), which understands ideas as not possessing an unchanging character, but are "constituted and re-constituted" in and through contingent processes of their articulation and re-presentation. This constitutive view of the nature of ideas is central to the focus of my study concerning the *translation* of a management accounting technique, which forms the conceptual foundation of the theoretical framework that will be discussed later in subsequent chapters. An appreciation of this view is important in making clear my theoretical stance and warrants an introduction as follows.

2.2. Problematics Of The Users

Regarding the nature of ideas, a constitutive view stands in stark contrast to the romantic view[20] that regards ideas as having intrinsic properties and merits that will allow them to free float in a trajectory toward a natural process of emergence and production. The problem with this romantic conception of ideas is that it simply views them as either good or bad, and subsequently, that good or bad quality decides their fate as being accepted or rejected by potential 'users'. However, ideas do not promote themselves, they need to be brought to the attention of their potential audiences. The central question is not just the merits of an idea, but also on who is using the idea and idea talk as vehicles to gain power. Powerful networks of individuals and interest groups exert their own influence on ideas by further developing them and providing them with meanings and significance.

In contrast, according to the constitutive perspective an idea is constituted to be what it is said to be, and thereby it can be argued to be important and true, and be said to have certain values and utilities. People become attached to ideas over time through a social-political process of pushing their ideas into implementation through a process of enrolling support and resources (Van de Ven, 1986). As ideas are taken up by people who are powerful, they gain legitimacy and power to change people and institutions. Ideas that win out are implemented and become part of the conceptual structure of the social system and appear natural. An idea remains institutionalized for only as long as it continues to address perceived problems and as long as the regime remains in power.

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[20] I am here referring to both a romantic view and the modified romanticism as discussed by Woolgar (2004).

A significant difference between the two views lies in their foci and the kind of questions that are considered as important. A benefit of outlining the constitutive view is that it highlights what otherwise remains concealed in the romantic conception (Woolgar, 2004, p. 452). First, the romantic view pays little attention to the ways in which ideas get initiated, established, networked and modified, and ignores complex relations between ideas, institutions, and their social context (Woogar, 2004, p. 449). Second, the romantic view takes a problematic notion of users as a pre-defined group that is waiting for good ideas to come out. In contrast, according to the constitutive view, 'users' of ideas, rather than being assumed to pre-exist, are co-constructed with specific social and cultural characteristics, and their identity is subject to shifting redefinition. There is no obvious identifiable pool of users waiting for an idea. Rather, identities of the creators, mediators, recipients, and users are all part of this social construction of the idea through a process of fabrication and re-definition. The more interesting question in the constitutive view is not who are the creators or users, but what circumstances give rise to and subsequently sustain one or the other identity.

The above discussion suggests that in different contexts, 'what gets counted as an idea', or especially, as a good idea, is subject to negotiations and redefinitions of what it is (Woolgar, 2004). For an idea to be eventually accepted, selling the idea itself is not enough. The potential users have to be made to "buy into a specific set of social relations, expectations and structures of authority, ownership and expertise" (Woolgar, 2004, p. 456). Thus a constitutive view does not achieve a conclusive definition or characterization of the idea and its users, but seeks to understand the conditions, which make possible certain conceptions of them.

This line of thinking can be illustrated using an example of what is referred to as 'constitutive marketing', which involves the configuration of relations between producers and users (e.g., Cova, 1999). Rather than beginning with what the consumers really want, a producer could first start with the idea (or a product), which is then conceptualized in such a way that a certain kind of consumer is created who *should* want it, given a rationalized account of why they want it. In this sense, users and their identity are co-produced with the idea. Underlying this is the argument that it is not always obvious that users know exactly what they want, and their 'wants' and needs can be produced as well as the actual product.

Configuring the users is in some way to make them think that they want something that has been already produced. Sometimes it is even necessary that the users have to be trained or taught in order to appreciate certain qualities of a product. An example is the one-week long 'training of nose' through the use of 'odour kits' in the perfume industry where people are taught and learn to appreciate and differentiate different kinds of fragrances (Latour, 2004a). This is not to imply that active producers are using powerful strategies to enroll or manipulate passive users. But rather it is also possible that producers themselves may not even be clear about what exactly it is that they have to sell. Thus the idea can be a co-production through a negotiated process between the creators and the perceived users. At this point, users are brought in a social relation with the creators and co-opt the process of constructing the idea in such a way that they believe that's what they wanted. The key point is that the construction of the link between the users and the thing (e.g., an idea or even a product) is much more important than the thing itself. This is when creating the network is more important than the thing.

For the present research concerning the introduction and the use of new technologies of performance measurement, we need to study their capacity to redefine the essential qualities of what is being measured and to make up who should be the users. The users of performance measures do not pre-exist the ideas generated, and their interests and identities have to be redefined and made up as well.

The pertinence of a constitutive perspective to the present research becomes clear when we consider the initial group of users of the BSC at the time when it was first *discovered* in the early 1990s (Kaplan and Norton, 1996, preface). In a historical account of how it first emerged (Kaplan, 1998), the BSC was initially developed by Analog Devices as a measure of operating performance, and was further developed and taken up by a consulting research study led by David Norton and facilitated by Robert Kaplan as an academic consultant.

This one-year multi-company study called "*Measuring Performance in the Organization of the Future*" was sponsored by the Nolan Norton Institute, a research arm of KPMG, with a mission to search for a new performance measurement model to replace the existing traditional approaches that primarily rely on financial measures and which were seen as obsolete (Kaplan, 1984). The study was conducted in a bi-monthly group-discussion-meeting format using case studies of innovative performance-measurement systems, such as that of Analog Devices. Group discussions led to the labeling of the "Balanced scorecard" and its prototype performance measurement incorporating four perspectives (Kaplan and Norton, 1996, preface).

According to KN (1996), industry representatives from leading companies[21] participated regularly in this one-year long study, although their exact role is unknown and they were reportedly interested in pursuing an improved performance measurement system. Though they could be seen as potential users of any possible outcome of the research study, what is not clear is whether they knew at the time what they wanted to get out of this study, and what were their initial interests in participating in this study.

Callon (2002, p. 209) suggests that we need to avoid making the assumption that the "consumers are the sole author of their demands, and know exactly what they want". In a way these representatives participating in the original study were made into some forms of user of the BSC. By taking the constitutive perspective, and focusing on the modes of translation, we begin to see the generation of networks, network activities and social relations that are brought into place as a result of the creation of an innovation itself such as the BSC.

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[21] Including Shell Canada, General Electric, Hewlett-Packard, DuPont, Apple Computer, American Standard, and Bell South.

The BSC is just one example of a management technique among many others, such as Activity-Based Costing (ABC), Total Quality Management and Business Process Reengineering. It is interesting to ask how these popular management accounting ideas travel across time and space, or from a global idea to local practice. Jones and Dugdale (2002) have traced the emergence and diffusion of ABC, which is characterized by the efforts of various actors striving to build and expand networks of support surrounding the idea, including business publishing houses, powerful educational institutions and management consulting firms. Through their own 'translations' of the same idea into various written/spoken forms, these actors endeavor to convince their own target audience of the credibility and relevance of their own knowledge claims.

2.3. The Diffusion of Innovation and Different Perspectives

The diffusion and implementation of new ideas and practices for managing organizations have long been studied by both academic scholars and practitioners[22] (Alvarez, 1998; Argyris and Kaplan, 1994; Woodman, 1989). According to Rogers (1995), diffusion is the spreading of an idea throughout a population and it involves the existence of an idea, a population of potential adopters and communication flows between the two. The passage through space and time between adopters and an unchanging idea is referred to as the dissemination.

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[22] The concept of diffusion as a topic of study goes back to the field of anthropology and cultural geography in the discussion of the Westernization and acculturation of American native cultures (Alvarez, 1998: 36). The focus in this stream of research is on whether the spreading of cultural traits and artifacts is erratic and unpredicted or whether it follows some patterns (Hugill and Dickson, 1988).

Drawing upon innovation literature, an innovation is defined as "a new idea, which may be a recombination of old ideas, a scheme that challenges the present order, a formula, or a unique approach which is perceived as new by the individuals involved" (Van de Ven, 1986, p. 591). The key point is that "as long as the idea is perceived as new to the people involved, it is an *innovation*, even through it may appear to others to be an *imitation* of something that exists elsewhere" (ibid, p. 592). Although a distinction can also be made between technological innovations - new technologies, products and services, and administrative innovations - new procedures, policies and organizational forms (Daft and Becker, 1978), most innovations involve both new technical and administrative components. It is therefore important to understand a close connection between technical and administrative dimensions of innovations (Van de Ven, 1986).

A significant body of sociological literature deals with the topic of the diffusion of *technological* innovations, often using mathematical methods, such as Coleman et al. (1966), which examines the adoption of a new antibiotic drug. Most of this literature links technological diffusion with social structure and group integration using social network analysis (e.g., Rogers, 1979; Burt, 1987).

Over the last two decades, however, attention has been directed towards the diffusion of *administrative* innovations in the form of business ideas and management knowledge and techniques (Alvarez, 1998, p. 36), such as new managerial practices, policies, procedures, and organizational forms. The literature on the diffusion of management concepts and techniques is relatively diverse, with a number of different theoretical perspectives being adopted to investigate the rise and development of management innovations.

Innovation diffusion literature focuses on diffusion process across a country, an industry or within a single organization, to explain adoption over time, or implementation process (Malmi, 1999; Bjornenak, 1997; Wolfe, 1994). Generally speaking, adoption is characterized by an S-shaped curve, with only a few firms adopting in the early stage, to a sudden take off with many firms adopting, and finally the rate of adoption slowing down (Wenisch, 2004). Proposing a management guru theory, Huczynski (1993) examines popular management ideas by identifying recurrent themes and explaining the reasons for their general appeal to managers, such as status enhancement or human need for control.

Moreover, Abrahamson's (1991, 1996) management fashion theory offers potential explanations (efficient choice, forced selection, fashion and fad) for firms' adoption of certain managerial innovation. This framework has been used by Malmi (1999) to explain the diffusion of Activity-Based-Costing across organizations in Finland, and by Wenisch (2004) to explain the diffusion of the BSC across business divisions within a single multinational corporation.

2.4. Questioning the Innovation Diffusion and Management Fashion Theories

Although these theories shed light on the diffusion of innovations, there are problems in regarding a management accounting techniques either as an innovation, or other times, as management fads and fashion. Management fashion literature tends to portray heroic management gurus and passive adopters. More attention is paid on how a technique has been promoted rhetorically to obfuscate its weaknesses (e.g., Norreklit, 2003). As regarding diffusion literature, it has a pro-innovation bias (Kimberly, 1981), which sees all innovations as technically efficient and beneficial to organizations, and tends to ignore social and political factors, which can be crucial in the success of implementing a technical innovation. Innovation is often viewed "as a good thing because the new ideas must be useful - profitable, constructive, or can solve a problem", while those that are not perceived as useful, they are usually called "mistakes" (Van de Ven, 1986, p. 592). However, it is difficult to determine the usefulness of an idea before it is adopted and implemented.

Moreover, both views regard an innovation or a popular idea as a fixed object (an innovation or a fad) that is diffused across time and space. Little consideration is given to the various subsequent adaptations and transformations of the same innovation by different users. Users of the innovation are treated as passive recipients once they adopt an innovation. As mentioned before, this is problematic because the same innovation may be interpreted and defined differently in a local context, and used differentially by various users. According to Briers and Chua (2001), the concept of diffusion "implies that *identical* clones are reproduced in subsequent adoptions when the specificity of context often results in major translations and modifications. Firms A and B may both believe they operate an activity-based-costing system but the machines are quite different and they do different calculations in different ways" (p. 240, emphasis added).

Furthermore, although the established diffusion literature (e.g., Rogers, 1995) has made great progress in explaining the diffusion of *technological* innovations, it has limited application in explaining the way *administrative* innovation spreads and gains acceptance (Lundblad, 2003), which is perceived to be much more complicated and equivocal (Alvarez, 1998, p. 36). In particular, the definition and content of administrative innovations tend to be relatively complex and often open to multiple interpretations, and such innovations can potentially include many different organizational routines that can be combined in different ways (Westphal et al., 1997). For example, some popularized management ideas are commonly based on a broadly accepted model and a set of assumptions about organizational structure and technique, which represents "a sort of common-sense understanding of what management is or should be in an organization" (Huczynski, 1993, p. 7).

Prior management accounting studies on diffusion tend to illustrate either the demand or the supply side of an innovation. For example, economic theory (market driven) or institutional theory (e.g., institutional pressure) are often used to explore why diffusion occur across organizations (e.g., Comiskey and Groves, 1972; Johnson and Kaplan, 1987), why organizations adopt innovative management accounting techniques (e.g, Bjørnenak and Olson, 1999; Lapsley and Wright, 2004), and how organizations change their accounting practices by implementing a specific innovation[23] (e.g., Briers and Chua, 2001; Burns and Vaivio, 2001). Studies on suppliers tend to focus on how promoters, by choosing the most suitable communication channels for a potential audience (Rogers, 1995), are able to propagate and promote new management accounting ideas and techniques independent of whether they are perceived as necessary by the organizations (Abrahamson, 1991; 1996; Abrahamson and Fairchild, 1999; Bjørnenak, 1997; Sturdy, 1998). However, a key problem is that management fashion literature tends to portray heroic gurus and ignore the role of users and potential adopters (Huczynsjki, 1993).

While previous research has made significant advances in identifying economic, social and organizational conditions that facilitate or hinder the spread of technological and administrative innovations (e.g., Baron et al., 1986; Palmer et al., 1993), there have been very few studies examining the changing nature of the innovation *per se* during the diffusion process. Most prior studies[24] assume that administrative innovations, such as new management accounting ideas and techniques, are diffused as *fixed* objects. The underlying assumption is that these concepts are ready-made ideas, just like fixed products, which can then be diffused from designers (suppliers) to users (adopters) based on a supply-demand theory (e.g., Abrahamson, 1991; Bjornenak, 1997).

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[23] Case studies on single organizational implementation are often used to explore the 'how' question.

[24] With some exception, such as Preston et al. (1992) and Bloomfield and Best (1992), upon which the present research draws. But the present research is also quite different from them in terms of research questions and focus.

It might be true that management accounting ideas and systems have to be codified and standardized somehow before they can be understood and disseminated across organizations, and certainly they will eventually be black boxed and become taken-for-granted objects. However, adoption of ideas by social groups typically occurs with adaptation of these ideas to the local circumstances, organizational assumptions and views, existing ideas, and interests of social groups (Westney, 1987). And because the ambiguous nature of management tools themselves, process of adaptation is also in need of careful examination, as well as the nature of the diffusing mechanisms (Miller and Rose, 1990). When studying management tools, we need to be sensitive to the way they are re-constructed. Besides the technical claims of a management technique to be beneficial, there is also a *relational* aspect to the way it emerges and gets developed through a network of support.

This relational aspect of fitting with local requirements is critical in understanding the dissemination of management knowledge both in its conceptual representation and in its empirical manifestation in practices. Local meanings and shared values are continuously produced and reproduced in every social interaction in which individuals are involved, since interacting with others basically involves the production and exchange of meanings and understandings (Hall 1997). Social knowledge and the activities derived from it only make sense from a 'local' perspective (Geertz, 1968, cited in Alvarez, 1998, p. 42). It is only in reference to a concrete social structure and to specific organizational routines that knowledge has meaning and may be considered as useful and practical

(Alvarez, 1998, p. 42). Distinct from rules which are the formal guides set out in organizational manuals and other similar documents, routines are the practices which implement those rules on a day-to-day basis, that is, how things are actually done (Burns and Scapens, 2000).

It may well be that sometimes knowledge claims are composed of heterogeneous elements with some more technical (and thus appear to be more neutral), and others more relational, contextualized and cultural-oriented. In such cases, technical knowledge claims help increase the level of local acceptance to abstract, global management knowledge. The more technical aspect of an idea appeals to general acceptance because of its perceived lack of "foreign cultural elements" (Alvarez, 1998, p. 42). This emphasis on the *cultural neutrality* of the technical knowledge makes it more easily acceptable and applicable.

Not only is there the problem with the assumption that the location of the new sites of management tools are stable and pre-constituted, there is also a problem of the way in which new forms of management tools are perceived to be configured and utilized in practice. It is problematic to assume that organizations somehow "receive" the tools from the creators of new ideas, academics or consultants whoever it might be, and then implement them accordingly. This assumption ignores the internal political complexities of negotiating with management and users within the organization over the boundaries of the responsibility and the achievement of "common ends" (Miller and Rose, 1990).

Management consulting provides an excellent illustrative case as a management advice industry, which often provides help in implementing innovative management accounting techniques. It is problematic to assume that management consultants just "receive" an idea passively and then actively pass it on to client organizations. This assumption of a solid idea passing by passive users is a major problem when attempting to understand the developments of management knowledge. This leads to the belief that implementation of ideas is simplistic, linear, evolutionary and progressive. This is unhelpful because it ignores the complex processes of making a technique work and thereby seem beneficial only in specific conditions of possibilities.

In particular, as mentioned before, some administrative innovations can vary significantly in form and content, such as in the case of total quality management (Westphal et al., 1997), and have considerable capacity to accommodate the demands of different social settings. In such cases where the particular definition or content of an innovation is open to interpretation, we need to explore how actors in organizations re-define an innovation and implement it, rather than try to predict adoption and diffusion among organizations. However, this translation process from general suppliers (e.g., the perceived creators and their promoters of an idea) to local users (e.g., adopters) has been neglected in studies of management accounting innovations (e.g., Bjornenak, 1997; Lapsley and Wright, 2004). An example would be how organizations actively construct and *adapt* such innovations to fit their own needs, themselves grounded in daily routines and local cultures (Akrich et al., 2002a, 2002b).

Due to above reasons, the current study calls for a shift of focus from diffusion of techniques - factors and rate of adoption - to active re-configuration by adopters and users in local settings and process knowledge in practice. Studying local construction is important because those management accounting innovations that were originally developed might not be the same as those later implemented and used, even though they are called by the same names (Borum and Christiansen, 1993). Using some successful management ideas, such as Management By Objectives and Total Quality Management as illustrative examples, Rovik (2002, p. 143) suggests that the way consultants package ideas and their approach towards presenting them is important to the perceived success of an idea. Instead of seeing *winning ideas* as *the best* management techniques, Rovik (ibid) uses sociological or institutional explanations highlighting the social construction through the processes of definition and presentation. It is very likely that organizations may conceive the same management accounting techniques differently, resulting in different definitions and constructions of its actual use (Preston et al., 1992). Although in some cases users' ability to modify new processes regarding a specific technology may be limited by the increasing routinization[25] within an organization that occurs with experience, users' efforts to apply a new technique inevitably reveal problems that were not apparent before its introduction, and thereby require adaptation of the technologies already in use (Tyre and Orlikowski, 1994).

Further, actual implementations reconfigure the same management accounting ideas and techniques in that users learn about these techniques through others and attempt to translate general knowledge into their own specific localities. Depending on the positions and dispositions of social groups who are the "carriers" of these ideas (Alvarez, 1998), differing views about the purpose of new management knowledge alter the nature of that knowledge and lead to differences in its actual usage (Jones and Dugdale, 2002).

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[25] However, Steen et al. (2006) problematize the stability of the term 'routines' and argue that 'routines' are far from stable, but subject to reconfiguration over time or internally driven change.

It is important to highlight the role of actors and their networks of support in spreading new ideas and techniques because these networks are more than channels of distribution. Rather, they operate in an active way to *re-shape* ambiguous programmatic ideas into knowledge commodities (e.g., artifacts and services) and widely accepted practices (Scarbrough, 1996). Through this process of social construction, general management knowledge is first "destabilized" and then "localized" by various attempts (so it won't appear to be foreign to local actors) in order to re-create stability and to establish certainty at a local concrete level (Jones and Dugdale, 2002, 158).

To summarize, previous studies of management knowledge have been concerned with the dissemination of ideas and techniques from an abstract realm to concrete localities. My study of the BSC complements these studies by examining the construction of these abstract systems themselves and their recursive relationships with concrete organizational practices. In this regard, the primary focus of my study is on the transformation of global theories into local practices using a sociology of translation process, which will be briefly introduced in the following section and elaborated in Chapter three.

2.5. Why Use Actor-Network Theory

This research adopts actor-network theory[26] (hereafter ANT), to investigate not only how an innovation diffuses, but also the changing nature of the innovation itself. ANT enables us to understand a translation process of management accounting ideas and techniques during which an idea that is being diffused is constantly *in the making.* And it is important to follow the actors through their networks, because it is the 'local' interplay among these actors that is critical for the transmission of ideas and theories about them (Boudon, 1984, ref in Alvarez, 1998, p. 41). Various moves in the embedding of management knowledge in specific localities create new forms of that knowledge; hence a model of translation, rather than diffusion, is appropriate (Jones and Dugdale 2002, p. 158).

Central to ANT is the concept of 'network', and its importance in re-shaping new ideas as they spread. The emphasis here is on how networks of actors (e.g., perceived knowledge experts) can change the construction of an innovation by modifying relevant organizational routines and specific work activities. Because new management ideas and knowledge can mean different things in different worlds, a key process in developing and maintaining coherence across intersecting social worlds is to create and deploy boundary objects, which are "both plastic enough to adapt to local needs and the constraints of the several parties employing them, yet robust enough to maintain a common identity across sites" (Star and Griesemer, 1989, p. 393).

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[26] Actor-network theory is also referred to as the 'sociology of translation'.

ANT illustrates how local action and aims are wired to legitimate extra or global discourses of practice (Robson, 1992) through actors' use of such boundary objects[27], which are devices that are able to mediate between local and global, and among different actors in their own social worlds (Briers and Chua, 2001). ANT enables an exploration of the transformation process of an innovation, by highlighting the role of human-technology interactions through which actors mobilize technology and inscriptions in achieving their objectives (Lowe, 2001; Bloomfield and Vurdubaakis, 2002). The use of certain management techniques as legitimation tools may justify individuals as well as their social constructions, making their actions more plausible and acceptable[28] (Richardson, 1987).

2.6. Social Influences in the Diffusion Process

It is argued that abstract, generalized management ideas (i.e., global theories) are detached from "expertise in any particular process", and as a result "can be applied to any and all processes" in a local setting (Armstrong, 2002, p. 282). For managers to comprehend a specific management idea, it is necessary for that idea and process to be constructed in such a form that they find it comprehensible as well as "amenable to their purposive intervention" (ibid). This is largely because management ideas do not have inherent energy or motion. Rather, in order to be diffused and institutionalized, management ideas are first to be made acceptable to local groups of users. Given this abstract and generalized nature of most business knowledge (Armstrong, 2002), the key to understanding the way it spreads and gains acceptance resides not only in the objects of diffusion themselves, but also in the particular social groups of actors, professionals for instance, that diffuse and/ or use them (Mannheim, 1952 in Alvarez, 1998, p. 37).

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[27] According to Star and Griesemer (1989, p. 393), boundary objects are "weakly structured in common use, and become strongly structured in local use. ... They have different meanings in different social worlds but their structure is common enough to more than one world to make them recognizable, a means of translation".
[28] More detail, see Richardson (1987) on 'accounting as a legitimating institution'.

Extant literature identifies several key actors, who may have important influences in the diffusion process of popular management accounting ideas and techniques. Examples include business schools, the popular business press and media, management gurus (Huczynski, 1993, 1993a; Jackson, 1996; Collins, 2000), management consulting firms, and professional associations (Abrahamson, 1996; Abrahamson and Fairchild, 1999; Blumer, 1969; Dechow, 2004; Midgley et al., 1992; Scarbrough and Swan, 2001).

Different types of business knowledge spread through different sets of channels of diffusion and are legitimized by different groups of actors. As mentioned before, the main actors in diffusing business knowledge include professional groups, scholars, politicians and intellectuals (Alvarez, 1998, p. 39). For example, politicians and civil servants are considered important carriers of knowledge used in public policies, and the academic community is an important carrier of formal management knowledge diffused through business schools. Management education in business schools has been by far the most analyzed channels of diffusion of business knowledge (Woolgar, 2004, p. 448).

However, popular business knowledge is "less the outcome of academic activity and more the result of social processes"(Mazza, 1998, p. 177). For example, managers learn about new practices from success stories provided by popular business publications and management consulting firms (Carson et al., 2000). One of the appeals of the business media is that it provides news, often highlighting experience-based success stories from those organizations adopting a new management technique. While 'experience' (e.g., learning through doing or talking) is probably the most important source of managerial knowledge, where experience comes from is beyond the focus of this paper. Managers are looking for knowledge that can be readily translated into action, and what is relevant to them are concrete examples of what others have done: examples of the experiences from other companies and industries which they believe "reveal the complexity of the real world in all its messiness" (Nohria and Eccles, 1998, p. 286).

In their study of the rise of Activity-Based Costing, Jones and Dugdale (2002, p.156) challenge the traditional view regarding the "authority of business schools and professional associations in the production and spread of accounting techniques and ideas". Miller (1991, p. 734-735) also noted the divergence between academics and practitioners although he contends that neither group is homogeneous or constant across time, and nor are they mutually exclusive categories.

The gap between academic research and practice increases when researchers in universities are believed to be "busy developing highly sophisticated models for management accounting in simplified, stylized production settings" (Jonhson and Kaplan, 1987, p. 177). The fact that business schools tend to produce and distribute 'universal stories of organizing' for teaching purpose may have led to the perceived managerial irrelevance of business school research (Czarniawska, 1999). To summarize the above arguments, though there is a managerial need for modeled business knowledge, these generalized management techniques may be of little help when it comes to turning theory into practice (Dechow, 2004; Fogarty and Dechow, 2004; Nohria and Eccles, 1998).

The role of intellectuals[29] has attracted increasing attention in producing and diffusing local business knowledge and ideas (Osborne, 2004, p. 436). However, intellectuals constitute a very heterogeneous group with some belonging to the academic community (the university intellectuals), while others are publicists, best-selling authors, or management gurus (Alvarez, 1998, p. 40). It is important to highlight that the nature of the intellectual actors is mobile and unstable in that different situations may motivate the intellectual actors to take on different positions and make statements that convey different sets of beliefs.

This mobility of intellectuals as a group of social actors may have variable local effects on the ideas being conveyed and disseminated (Boudon, 1984, in Alvarez, 1998, p. 41). It is especially so in the production and diffusion of business knowledge where this mobile nature of intellectuals is manifested in that management consultants are sometimes hired to be instructors in business schools, and academics are sometimes hired to act as academic consultants by businesses or consulting firms.

Boudon (1986) emphasizes the role of intellectuals as "mediators between the producers of ideas and the 'grand' public, sometimes bypassing the academic community and sometimes *translating* academic ideas to make them easier to understand for the consumers" (Alvarez, 1998, p. 40; emphasis added). The end result of this mediating process is a hybrid version of the idea being used that may be different from its original construction in terms of form and content. The present research follows management consultants as a group of intellectuals in translating management accounting techniques.

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[29] Osborne (2004) takes a broad view of the notion of 'intellectual' as knowledge workers in general.

2.7. Why Study Management Consultants?

I selected management consultants as my focus as they are well connected to both the academic community and the corporate world. They are also perceived as occupying a position in the middle between academics and managers in the reproduction of management knowledge (Nohria and Eccles, 1998, p. 295). This position of management consultants has two aspects in terms of both theory and practice. First, they are more familiar with formal management theory than managers, if we assume that in general most managers spend more time practicing and less time learning about new management techniques. Second, management consultants are seen to connect to practice more directly than do most academics, if we assume that in general most academics spend more time building theories and less time in practice. Management consultants may play an important role in making general business knowledge more meaningful with respect to specific issues that managers are addressing.

A clarification should be made at this point concerning the definition of management consulting because there is very little agreement on how to define it (Wooldridge, 1997). My research emphasizes the *external* management *advice* *giving* business, thereby excluding internal consulting divisions, external outsourcing and information-technology businesses, which mainly install and integrate computer systems and software. Although all of these consulting activities may solve business related problems, solving *technology* problems is perceived somehow different from solving *management* problems[30], with the latter of which tends to have more ambiguity and less legitimacy. Yet, as information technology and business strategy became increasingly intertwined, this boundary between offering business advice and managing systems is blurring.

For the purpose of my research, I will define management consulting as "a service provided for a fee by objective outsiders who help executives improve the management, operations, and economic performance of institutions" (the Association of Management Consultants, ACME). Another characteristic of management consulting work is its project-based nature. The term project is used as "a system of work activities for which there is a predefined outcome to deliver and an associated timeline with an end date" (Sapsed and Salter, 2004, p. 1516).

It should be noted that although this study follows management consultants in the diffusion of management accounting practices, it does not dismiss the importance of other social actors and their influences, which have been explored in prior research, such as the popular business press and management magazines (Mazza, 1998; Mazza and Alvarez, 2000) and professional associations (Swan and Newell, 1995; Newell et al., 1998).

I chose to focus on management consulting firms in the translation of management accounting techniques for a number of reasons. First, in recent management accounting studies, management consulting is often regarded as central in the spread of popular management accounting ideas and techniques, such as Activity-based costing and the BSC (e.g., Chua, 1995; Jones and Dugdale, 2002). To some degree, the continuous creation and diffusion of innovative management knowledge provides a somewhat coherent identity and legitimation of the social existence and role for management consultants (e.g., Sturdy, 1997). It is also worth noting that management advisory and consulting services became an important line of business within large accounting firms during the 1980s (Zeff, 2003a, 2003b). Moreover, there is also an alleged close relationship between management consulting practice and management accounting research that has been taken for granted by some accounting researchers. For example, Zimmerman (2002) has complained that empirical management accounting research focuses on describing consulting practices.

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[30] Though they may well be overlapping, see Bloomfield and Vurdubakis (1994a).

While regarding consulting as central in reproducing management accounting knowledge, most accounting literature does not pay adequate attention to the nature of consulting work and its process, and thereby fails to provide a clear understanding of its role in the re-production of management knowledge. This will be elaborated upon in later discussions. Furthermore, there is a tendency to see consultancy business as a tale of mystery and imagination since anyone can call themselves a consultant and start dispensing management wisdom[31] (Wooldridge, 1997). Moreover, the work of consulting services is difficult to value and evaluate by the client (Yakura, 2001). Yet, hardheaded business people from all over the world are willing to spend millions on consultants' advice (Wooldridge, 1997).

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[31] Unlike other professional services such as law and accounting, management consulting is currently not a regulated market. Thus a designation such as the Certified Management Consultant (CMC) is not a necessary condition in order to practice.

In this sense, my research makes an original contribution to the reproduction of management accounting knowledge by examining the role and process of management consulting in its re-presentation and customization through daily work routines. My research is not mere description of what consultants actually do, but rather focuses on the specific ways management consulting contributes to knowledge reproduction and transformation. It is important to study the process of management consulting in diffusing management accounting ideas, because management consultants may have significant influence on 'accounting in action', and may have implications on how management accounting techniques have been conceptualized, and actually used. For example, according to Lukka and Granlund (2002), consulting-based research on ABC (including that produced directly by consulting firms) is considered of primary importance in the academic literature on ABC, because without the input of this genre, academic research and other literature might have had very little or even nothing to elaborate.

Besides their economic interest in profiting from offering BSC related services, consulting firms may serve as a potential link between academic research and business practice. Interactions among consultants, the academic community, intellectuals, government groups and granting bodies may create an institutional network in which the academic consultants or management gurus may play a central role in keeping every one within the network (Norreklit, 2003, p. 614).

The history of management consulting has also highlighted its importance in disseminating many of the American management concepts and techniques in general (Alvarez, 1998, p. 40). According to McKenna (1995, p. 57), management consultants have been central in the ascendancy of American models in organizations throughout the world. Although it is considered to be an important carrier and legitimizer of business ideas as such, the influence of management consultants has not been seriously examined, and the consulting process in diffusing management accounting techniques is not yet well understood.

It is often suggested that management consulting serves as 'knowledge broker' (Hargadon and Sutton, 1997), selling business ideas through delivering services, and it is also proposed that management consulting has interaction with many other social influences. However, the web of relationships that directly and indirectly contribute to the social production of management knowledge is complex and composed of many threads (Nohria and Eccles, 1998, p. 297), and important questions remain underdeveloped such as what are the processes by which management consulting creates and spreads management accounting concepts and techniques, and in which ways do management consultants represent and act upon management accounting ideas.

Management consulting's highly institutionalized status in acting as business advisors masks the issue of how management consulting disseminates or influences specific management accounting practices, in particular, how management consulting selects and sells ideas, how it links to other actors, and what effects it has on the diffusion process. Given their economic interest in providing services associated with the implementation of certain management techniques, management consultants are seen as advocates of new practices in the marketplace, working closely with clients and potential adopters of new management accounting techniques.

Moreover, there is a 'commonsensical' view among some accounting academics (e.g., Ittner and Larker, 2001; Zimmerman, 2001) that management consulting connotes pure commercialism, which suggests that management consulting firms promote ideas regardless of their value and usefulness, and therefore those management accounting innovations must be management fads[32]. In this view management consulting firms merely sell ideas through services and packages (e.g., a combination of IT related systems in an attempt to automate data collection and analysis). Ironically, while assuming the faddish nature of management consulting in constructing and disseminating management accounting concepts and techniques, it is often found that consultants are responsible for much of the dissemination of management accounting techniques (e.g., Activity-based costing as mentioned before), both indirectly through publications and directly through implementation projects (Jones and Dugdale, 2002, p. 156). Even if we accept the important role of management consulting as a given (David, 1999), the question of how management consulting links to other actors in translating popular management accounting techniques has remained largely unexamined.

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[32] For a discussion on the nature of consulting knowledge, see also Penn, 1998; Bloomfield and Best, 1992; Bloomfield and Vurdubakis, 1994.

2.8. Summing-up

This chapter has provided an overview of the diffusion of business knowledge. Prevalent approaches such as innovation diffusion and management fashion literature have either focused on the technical efficiency, or used rhetorical analysis to analyze the take up of popular ideas (e.g., Norreklit, 2003). For the purpose of the present research, I have taken a more constructivist view toward the process of transforming a management technique in practice to make it more practical. In doing so, abstract ideas are given specific meanings and local relevance. This approach challenges the diffusion model and proposes a *translation* model, which will be discussed in more detail in the next chapter.

Chapter 3 Translation and the Role of Inscription

The present study draws upon the sociology of translation literature (Latour, 1987, 2005a; Callon, 2002). "Being a pluralist and constantly evolving approach", it is difficult to present actor-network theory "as a singular thing" (Steen et al., 2006, p. 3). For more interested readers, there are summaries of vocabulary for ANT (Akrich and Latour, 1992) and a long list of "Actor-network resource" (2004) complied by Law and associates, as well as a practitioner's guide to ANT based on a series of lectures given by Latour (2005).

As a result, I wish to focus on the extent to which it helps understand the phenomenon in question. This section outlines key theoretical themes in the customization of the BSC to fit specific needs of adopters and users: the process of translation and the role of inscription. Translation occurs when actors adapt a management technique to their own organizational context, modifying it or combining it with local practices (Boxenbaum and Battilana, 2005; Boxenbaum, 2006; Chua, 1995; Czarniawska and Joerges, 1996; Doorewaard and Bijsterveld, 2001; Hargadon and Douglas, 2001; Morris and Lancaster, 2006; Sahlin-Anderson, 1996). A close understanding of the translation process (highlighting the role of inscriptions) in a practical context is critical for us to understand how management accounting concepts and techniques have been implemented and understood by local adopters.

3.1. An Overview of Actor-Network Theory

Also known as the sociology of translation, Actor Network Theory (ANT) emerged from field studies of science and technology by following scientists and engineers through their networks (Latour, 1987). ANT views the institutionalization of socio-technical systems as a matter of system building networks that bind together humans and non-humans, and enrolling and controlling allies in the spread of ideas and machines (Jones and Dugdale, 2002).

Grounded within a rich and diverse literature on the sociology of scientific knowledge (e.g., Barnes et al., 1996; Bloor, 1976; Collins, 1985; Fleck, 1935; Knorr-Cetina, 1981; Longino, 1990), ANT focuses on the often unknown yet neglected *social* aspect of science and knowledge *in the making*, and it is concerned with the social construction and production of 'facts' or institutionalized knowledge (Callon, 1986, 2002). What is explained is not only "how our knowledge of the world changes from time to time, but also how so much of it can remain fixed, reliable and stable" (Sturdy, 1991, p. 166). Particularly, ANT problematises the construction of knowledge in the diffusion process to explain how scientific ideas and technological artifacts come to be widely recognized and taken-for-granted, or fail to generate a network of support and are discarded (Latour, 1987, 1999).

ANT explains the development of knowledge by following actors and the translations they make (Sturdy, 1991, p. 170). ANT highlights the idea that science develops through a network of actors, with successful claims and technologies enrolling the support of powerful actors. ANT argues that the "practice of science is intrinsically rhetorical" and shows "how scientists use a diverse range of texts, files, documents and artifacts to persuade others to transform what was at first an uncertain opinion into a more concrete fact" (Chua, 2004, p. 257).

ANT provides a conceptual framework that includes a four- phase process of translation (Callon, 1986). Although this four-stage process can be presented separately, it should be emphasized that the four stages overlap and inseparable in reality. According to Callon (1986), the four 'moments' of translation are those processes through which actors attempt to impose themselves and their definition of the problems or situation on others: 1) *problematization (how to become indispensable)*, which is to define the nature of the problem, to suggest possible solutions, and to develop persuasive arguments to make the issue becomes indispensable, 2) *interessement (how the allies are locked into place),* which is to seek the interest of targeted audience, 3) *enrolment (how to define and coordinate the roles)* of alliances through negotiations and trials of strength, and 4) *mobilization (are the spokesmen representative),* where there are mass followers. It is crucial to settle questions such as "who speaks in the name of whom? and who represents whom?" (Callon, 1986, p. 208).

Typically this translation process starts with the formulation of a problem for which possibilities of solution emerge. Some ideas begin to surface as a result of the efforts of people who raise the ideas and offer convincing argument to seek support. The second stage is where major actors attempt to impose and stabilize the ideas through locking in other interest groups. Networks of individuals and interest groups materialize around the new ideas, and exert their own influence on the ideas by further developing them and providing them with meanings, or even debating them. It should be noted here that the debate turns not only on the merits of the ideas, but also on who is using the ideas as vehicles to gain power.

If the second stage is successful, it not only confirms the existence of the problem and the validity of the solution in the first stage, but also creates alliances in the third stage. In his classic paper on domestication of scallops, Callon (1986) suggests that there are many possible ways in which the actors are enrolled, such as dramatization and seduction. The last stage is where the mass of relevant audience follows the major actors as the idea is legitimized. As the ideas are taken up by people who are powerful, the ideas gain the legitimacy and the power to change institutions and practice. After this, ideas that win out are implemented and become institutionalized, that is, they become part of the conceptual structure of the social system and appear obvious to actors. Later on, the idea remains institutionalized for only as long as it continues to address critical problems and as long as the regime supporting it remains in power.

Institutional research regards management accounting practices as "rational myths" which confer a social legitimacy on organizational members and their actions (Brignall and Modell, 2000; Burns and Scapens, 2000; Collier, 2002; Covaleski and Dirsmith, 1983, 1988; Modell, 2001, 2003; Scapens, 1994; Soin et al., 2002). The spread and adoption of new management accounting ideas are in response to the demands of various institutional environments in which organizations operate. In comparison to this literature, ANT provides additional insights on the constructed nature of success and failure of a management technique (symmetrical treatment of success/failure). The institutional environment is still relevant but is interrelated with the interests of various actors in enrolling support and mobilizing resources. The role of inscriptors and their inscriptions is also highlighted in ANT, which will be discussed in subsequent section (3.5).

ANT has been applied extensively in management accounting research (Bloomfield, 1991; Bloomfield and Best, 1992; Dechow and Mouritsen, 2005; Lowe, 1997; 2000; 2001b; 2004; Mouritsen, 1999; Quattrone and Hopper, 2005; Robson, 1991, 1992, 1994). It has been adapted and used to study *change process* in accounting systems (e.g., Preston et al., 1992; Chua, 1995; Briers and Chua, 2001), and to investigate the *rise* of management accounting ideas and techniques (e.g., Jones and Dugdale, 2002; Mouritsen et al., 2001).

ANT contributes to a better understanding of how management accounting practice is produced and sustained or fails (e.g., Lowe, 2001; Miller and O'Leary, 1990). It enables us to show that technological innovations do not exist at the outset; rather they have to be invented and they only come to exist step by step (Miller, 1997, p. 362). In particular, management accounting systems are not *pre-existing* objects waiting to be discovered, but are socially constructed systems developed through an elaborate process of fact-fabrication and knowledge-creation, and socio-political ties that hold everything together (Chua, 2001, p.267). As stressed by Miller and O'Leary (1990, p. 482), management accounting "innovation is not simply a matter of practical people doing things", but "requires a complex of terms, vocabularies and images which enable different forms of accounting practices to be understood as innovation, and to occupy their role qua innovation".

ANT approach contrasts with other theoretical perspectives in studying the rise and development of management accounting innovative techniques. Diffusion theory, for example, focuses on technical determinism to explain adoption and diffusion over time and across organizations, or implementation process in a single organization (e.g., Malmi, 1999; Bjornenak, 1997; Abrahamson, 1991). It neglects social factors, such as social relations among organization, and the active role of users in seeking out adaptations in adopting new knowledge.

A translation process, rather than innovation diffusion theory, allows us to view management accounting as a multi-faceted bundle of knowledge that is socially constructed, changed and reconfigured in various ways by users within their unique social contexts. Once management accounting innovations are constructed, ANT allows us to see that they are rarely fixed or stable objects, but rely on a strong network of support and sufficient resource and care (Preston et al., 1992), and are only as robust and secure as the networks that support them (Latour, 1987). "No one has ever observed a fact, a theory, or a machine that could survive outside of the networks that gave birth to them" (Latour, 1987, p. 248).

"The spread of anything in time and space, claims, orders, artifacts, is in the hands of people, each of these people act in many different ways, adding to, modifying, deflecting, betraying, or appropriating these claims" (Latour, 1987, p. 267). ANT helps us to better understand the fleeting nature of *popular* management accounting techniques, the "apparent transience or temporary institutionalization of *new*, usually repackaged ideas and the irony of continued demand for *solutions*" (Sturdy, 1997, p. 390).

ANT also distinguishes itself from contingency theory in that accounting systems are contingent in more specific ways than suggested by the broad characterizations of the environment offered in contingency theory (Preston et al., 1992, p. 590). ANT shows how management accounting systems are rhetorical and how accounting inscriptions and numbers are the fabrication of diverse fact builders (Chua, 2004, p. 258). It does not assume pre-given interests to individuals, as in agency theory, but detects these interests through the fabrication process, and shows that these interests may not exist independently of the systems, and may shift throughout the process (Preston et al., 1992).

To summarize, the ANT approach provides a useful framework for studying the emergence of management accounting phenomena, such as new systems and ideas, and how they succeed and fail in the eyes of the beholder. It questions the highly functional rationales underlying the form of management accounting control systems. Given the multifaceted nature of emergent management accounting systems, ANT enables us to explain why different users[33] may adopt the same management accounting system but may use it differentially, with their own meaning (assumptions, definitions and understanding) attached to it, which is grounded within and is a reflection of local culture, traditions and histories.

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[33] either people in organizations or an organization as a whole.

A model of translation shows that an accounting system is not diffused simply as a *fixed* object with well-defined purposes, but is modified, strengthened or undermined in the translation process (Preston et al., 1992). This translation model contrasts with the diffusion model in which management accounting systems are assumed to have intrinsic values in themselves, are from the outset, finished products of great inventors, and move through organizations and societies simply due to their technological or functional merits (Akrich et al., 2002b; Zajac and Westphal, 2004).

3.2. Worrisome ANT?

Although the ANT approach is useful as such, it is not without conceptual ambiguity and difficulty, and methodological weakness as recognized by accounting researchers such as Chua (1995, 2004; Quattrone, 2004). In fact, the most worrying one to the present study is that discussion of ANT and studies using ANT have "forged the kind of fixed location, well-known theoretical moves, and status as an obligatory point of passage that ANT itself sought to avoid" (Neyland, 2006, p. 30; see also Law, 1999 for more discussion). There has been an extensive debate on Latour's ANT approach as an alternative to 'social interest explanation' within the domain of the sociology of scientific knowledge, and detailed critiques of Latour's approach can be found in Barnes (1981), Collins and Yearley (1992a, 1992b), Knorr-Cetina (1992), Scott (1991), Shapin (1988), Woolgar (1982).

There also have been a multitude of recent critiques of ANT (Lee and Brown, 1994; Hinchliffe 1996; Hetherington and Law 2000) and attempts to assess ANT as a research strategy (e.g., Neyland, 2006). The success of ANT in drawing back the non-human as an integral part in theoretical explanations is, on the one hand being applauded, and on the other hand, being condemned as inconceivable and a liberal move to speak for everything (Lee and Brown, 1994). There are many un-answered questions, which are still under debate, examples including "what is a relation?" (e.g., Hetherington and Law, 2000), and problems of "otherness" (e.g., Lee and Brown, 1994).

One of the criticisms of Latourian approach is its denial or rather lack of 'interest' in explanations. The difficulty is that, though Latour denies the causal explanations of social interests, ANT inevitably depicts actors as people with intentions within a translation process of interests (Chua, 1995, p. 116). According to Latour (1988, p. 260, note 5), "interests cannot explain science and society" because "they are what will be explained once the experiment is over". In other words, "interests are themselves formed through trials of strength, and are the products, not the determinants of translations" (Sturdy, 1991, p. 171). "Interests and other social factors cannot be used as causal explanations because they are the consequences of negotiation and the effect of settled disputes" (Chua, 1995, p. 116).

Shapin (1988, p. 544) complains that Latour has treated "interests" as the same as "interest-accounts", which are theoretically distinct from each other. Sturdy (1991, p. 173) feels that Latour's "rejection of causal sociology can only be a disappointment". The present study takes the same stance as that of Chua (1995). In her ethnographic analysis of new accounting systems in Australian hospitals, Chua (1995) empirically emphasizes the importance of "interests" in identifying core interest groups during the fact-building process. This is because interests are crucial to show why individuals are and how they become interested in the construction of accounting numbers (Chua, 1995, p. 117).

There has also been a debate on the 'how' and 'why' explanations that ANT can and cannot provide within the sociology of knowledge literature (e.g., Barnes, 1981; Shapin, 1988). According to Shapin (1988, p. 542), following scientists in laboratories may describe *how* they work in making science, but it does not explain *why* they make the choices they do and *why* the controversies are settled as they are. Latour's response is somewhat inconsistent. On the one hand, Latour (1987) argues that we cannot explain why controversies close, because the alleged cause is not independent of the effect to be explained. On the other hand, Latour (1988) stresses later that a translation is its own explanation. "By following translations, ..., we have no need to look for any additional causes. The explanation emerges once the description is saturated" (Latour, 1991, p. 129).

Another difficulty is related to the fact that ANT is grounded in micro-field studies proposed by Latour (1987). There is doubt whether a local field setting, such as a laboratory, is enough to identify all relevant influences in knowledge creation process (Scott, 1991). The question is whether it is necessary to "look beyond the boundaries of laboratory to the larger society where considerable social or political forces may have contributed to the success and failure of a science-making process (ibid, p. 30). There is a need to study what constraints people have (either scientists or management consultants), and the social relations among people outside the laboratory that shape their opinions, condition their ways of seeing and acting, and how much autonomy they have.

The present study follows management consultants through their networks and their interactions with various clients. Management consultants are mobile actors in the sense that they act as external advisory agents. Although the empirical site of the present study was at a management consulting firm, observations of consultants' work were not limited to the "laboratory" – the local office at which consultants work to re-package or re-invent a new technique. Rather, consultants' work outside the office, meeting with clients at coffee shops, or at clients' sites were also observed to the extent possible.

3.3. Translation as Communication and Representation

The present study builds upon Bloomfield and Best (1992); Bloomfield and Vurdubakis (1994, 1997, 1997a); Briers and Chua (2001); Callon (2002); Chua (1995); Jones and Dugdale (2002); Latour (1986); Star (1991). Central to the present research is the process of translating the BSC from a conceptual level to a specific locality.

The notion of 'translation' is not easily defined. There is "a lack of a vocabulary for translation, using the term to cover too many moves" (Munro, 2000, in Jones and Dugdale, 2001, p. 123). Moreover, a commonsensical use of the word in terms of translating one language into another, has somewhat undermined its theoretical usefulness in explaining the spread of ideas through their networks of support. In general terms, the work of translation is described by

Latour (1993) as the "construction of systems that mix politics, science, technology, and nature" (Jones and Dugdale, 2001, p. 123).

To better understand it, this study adopts the view of Michel Serres whose work focuses on translation as communication and invention (Brown, 2002, p.1). Translation can be best understood as "the process of making connections, or forging a passage between two domains, or simply as establishing communications" (Serres, in Brown, 2002, p. 5). It is "an act of invention brought about through combining and mixing varied elements" (ibid, p. 6). Translation takes place on a common ground or site (e.g., an initiative) where varied "significations, concerns and interests" (Callon, 1980a, p. 211) commingle through the expression of a shared common understanding in order to arrive at a perceived desirable outcome, and it involves creating "convergences and homologies" by relating things that are previously perceived as different (ibid).

Translation is an unintended and concealed process through which ever-changing meaning formation takes place in an ongoing, implicit way (Doorewaard and Bijsterveld, 2001, p. 62). As will be elaborated in the case study, a shared common understanding with respect to the BSC cannot be assumed to exist at the outset, but rather is socially constructed with resources and care. This could be a construction of specific meaning around a common language or the use of somewhat well accepted technologies. In order to act upon such a common understanding through expressions, it requires authority or some kind of a status that is trusted and supported by a target audience.

In the present study, the notion of *representation* closely relates to its political conception[34] as the "delegation of authority to speak or act, on behalf of others" (Bloomfield and Vurdubakis, 1997a, p. 642). To represent something in an efficient way is to enable clear thinking and sensible action upon it. This clarity of thought is defined in terms of connectedness, involving the activities that relate ideas together, comparing them and placing them to fit in a specific context (Sillince, 2001, p. 9).

Talk constitutes an important domain of practice and is the doing of knowledge work (Maitlis and Lawrence, 2005). For instance, previous studies show that talking comprises a major part of organizational life, especially in the case of professional and semi-professional work within the service sector (Czarniawska-Joerges and Joerges, 1990) where tasks are ambiguous and agreements on problem definitions and solutions "presuppose sharing of ideas and negotiations of meaning" (Alvesson, 1994, p. 535). In the present study, from the consultants' point of view, their specific ways of communicating and representing the BSC greatly facilitate project work and increases their negotiation power with their clients. However, as will be shown in detail in chapter seven, certain communication and representations also undermine the consultants' power when their inscriptions (e.g., flipcharts and draft reports) are challenged by the clients, a local user group of the BSC.

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[34] As representation can also be understood as presenting (making present) one thing in terms of another, and a representation is what can *stand in for* an absence and thus make it present (Buhler, 1985, ref in Bloomfield and Vurdubakis, 1997). Something present in one context is represented in a different context in which it is absent. For instance, representation constitutes a "compromise between presence and absence", … to represent "the form of something without the thing itself" (Latour, 1987, p. 243).

Representation describes how an expert is constituted as the representative of a particular technical domain and how he/she is held accountable *vis-à-vis* its standards. The ability of the expert "to speak and act *on behalf of* as it were his/her object of expertise presupposes that these enunciations and actions are standardizable and hence separable from the persona of the speaker/agent and therefore can circulate freely, combined and applied to situations as the need arises" (Bloomfield and Vurdubakis, 1997a, p. 644).

The process of representation links together "different entities (with different character and capacity), the relationships between them, their relative boundaries, and the associated patterns of rights and responsibilities" (Woolgar, 1991, p. 66). In this case, experts represent a profession, which imposes on others what they utter, and *tacitly defines* the limits of *the thinkable* and *unthinkable*. For instance, Bloomfield and Vurdubakis (1997a) examine how a re-conceptualization of the organization and its members is produced by particular inscription devices in system development centered on data modeling and information analysis. "Such re-presentation of the organization creates a *presence* for a particular set of *relevant* facts, defining their range of possibilities and rendering them visible to the participants in the organizing process" (ibid, p. 641). They can be understood as a means of rendering the "organization" into a stable, observable, or otherwise credible entity through the "inseparability of objects, persons, and events" (ibid).

Similarly, the BSC makes non-financial performance, which was once considered as the un-measurable aspects of business, in some way *measurable*. It does so by complementing the financial measures with operational measures on customer satisfaction, internal processes, and the organization's innovation and improvement activities, all of which are believed to be the drivers of future financial performance (Kaplan and Norton, 1992). These three more intangible perspectives are now labeled as the internal business, customer, and innovation and learning perspectives, and are seen as critical for a business to maintain its strategic advantage. The BSC is prescribed as a way to clarify, simplify, and then operationalize the vision at the top of the organization. The argument is stated in a hypothetical cause and effect way along the following lines (Kaplan and Norton, 1996). If we invest in learning and growth, our associates will perform superior work, which will strengthen our internal processes. If our processes are carried out in a superior fashion, we will delight our customers. If we delight our customers, we will increase our market share, and achieve financial success. In this way, the un-measurables that were at one time left out of consideration in performance measurement systems, are now brought in, redefined and made subject to the same measurement treatment as the traditional financial activities.

According to KN (1992), the introduction of the BSC was due to the rising concern with the perceived weaknesses of traditional performance measurement systems that focused on financial accounting measures, leaving out much of the intangible but important aspects of business such as learning and growth. To remedy this, the BSC was initially proposed as an improved performance measurement model, which focused on a combination of both financial and non-financial measures. "The scorecard brings together, in a single management report, many of the seemingly disparate elements of a company's competitive agenda: becoming customer oriented, shortening response time, improving quality, emphasizing teamwork, reducing new product launch times, and managing for the long term" (Kaplan and Norton, 1992, p. 73). Thus the BSC is claimed to offer a fast and more comprehensive view of a business by measuring both non-financial and financial performance.

The BSC phenomenon is not just about the application of measurement to the un-measurable such as customer satisfaction or employee learning. Its key feature is the evolution of an improved performance measurement system that appears to be more strategic, and through which intangible aspects of organizational activities are first made conceivable, and then are conceived and redefined as measurable.

The processes of translation are enacted around and through mobile and loosely affiliated networks of associations between ideas, things, people and resources (Callon, 1986; Callon et al., 1986) and "to the extent that actors have come to understand their situation according to a similar language and logic, to construe their goals and their fate as in some way inextricable" (Rose and Miller, 1992, p. 184). Relations are "established between the nature, character and causes of the problems facing various individuals and groups" to such a degree "that the problems of one and those of another seem intrinsically linked in their basis and their solutions" (ibid).

An important characteristic of consultants' work can be seen to be a constant effort to enroll networks of support. Management consultants have the motives to enroll other actors (e.g., clients) in their proposals by incorporating and translating the interests of clients into the solutions they suggest (Bloomfield and Best, 1992; Robson, 1991, p. 552). Any social interests such as the interests of clients are "temporarily stabilized outcomes of previous processes of enrolment" (Callon and Law, 1982, p. 622) and may shift over time and space. For the present study, a translation process is critical to understand the practical setting in which a flexible management technique is materialized, for instance through the interaction between clients and management consultants.

The act of making *something new* or something *appear* to be new to the receiver (Van de Ven, 1986), whether that be a discovery of an object or the formulation of a theory, occurs through the forging of novel associations, putting together whatever happens to be available - almost a kind of bricolage, or the making of different 'things' (e.g., claims, substances or processes) equivalent to one another (Callon and Law, 1982; Latour, 1987). Translation can take place differently in different circumstances, depending on the perceived needs of actors, their relationship with each other and resources available. However, the end result of the translation is to transform what starts out as a *knowledge claim*, no matter what that might be, into a matter of *fact* (Rose and Miller, 1992, p.184).

3.4. Lost in Translation

More important, in order to fully understand the notion of translation, we must recognize that translation can also be a kind of distortion, "the action of making equivalent which is also a kind of betrayal" (Callon, 1980). This discussion on the *lost in translation* is to provide further insight to the translation process as well as to invoke debates since there is no pre-defined view on what is lost. The key is to realize that a translation process necessarily transform the original idea leaving out some of its components. To translate is to transform, and "in the act of transforming, a breaking of fidelity towards the original source is necessarily involved" such as simplification or exaggeration of a 'fact' through communication (Brown, 2002, p. 7-8). When a message passes between points, communication may be "thwarted or betrayed by the medium through which it passes" (ibid). This medium may reinforce or diminish the message because of frictions and resistances such as "lack of communication, ill will, opposition of interest groups and indifference" (Latour, 1987, p. 267). Michel Serres stresses that there can be "no straightforward exchange of messages from one point to another, and without noise, there could be no communication[35]" (Brown, 2002, p. 7). "A faithful transmission of 'anything'- claims, orders, artifacts - in time and space is rare in a translation model, and if it occurs, it requires explanation" (Latour, 1987, p. 267).

For the sender, noise will always be considered as an obstruction because it gets in the way and has to be overcome. But noise may have its own informational value when interposed with the signal and it could be useful for the receiver to detect unintended deviations from a script (e.g., going off message or slips of the tongue). Noise can be seen as a signal to the sender of the need to re-clarify any points of confusion that the receiver might have, so as to improve the communication process. In this view, noise, interference, communication breakdown, or miscommunication can also be a *productive* component of all information transmission for the receiver to better understand the intention of the sender (Brown, 2002, p. 7), as well as for the sender to better communicate his/her messages.

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[35] Serres argues that if a signal can be entirely transparent and subject to no form of mediation or transformation during transmission, then an identity between a sender and a receiver suggests absolute similarity (the same 'thing'), which does not really constitute a *relationship* in the sense that relation is defined as an association or connection between two or more things, or relevance of one to another.

The above discussion is fundamental to my understanding of the process through which innovative management accounting techniques spread and diffuse. For a specific management accounting technique to spread, a common understanding of the technique is needed before "persuasive (success-oriented) communication" can occur between the sender and the receiver (Habermas, 1998, p. 126). It is important to recognize Serres' logic of continuous transfer during which the problem is not just the technological production, but that of "communication in the complex exhaustivity of circulation" (Serres, ref. in Polizzi, 2000, p. 245). Thus, the translation of an abstract idea into practice is a question of designating a "transcendental space of communication" which enables the "circulation of a multiplicity of exchanges, putting into play a theory of transportation, import and export" (ibid, p. 250).

The notion of "lost in translation" (Boxenbaum, 2006) has two implications for the current understanding of the spread of management ideas. On the one hand, reinterpretation necessarily takes place through "repackaging and simplification into tools and techniques" (Morris and Lancaster, 2006, p. 210) when the context of the original idea and its recipients differ greatly.

On the other hand, noise produced during the translation process can also form and become an essential part of the technique itself, which is then transformed into a hybrid. Here is an example of the existence of noise (or may be conceived as 'distortion' in Serres' view of translation) in the business communication process. A management technique is often publicized in the popular business press through telling an anecdotal "success story" of its adoption and implementation (Strang and Macy, 2001, p. 155). Although these success stories convey information about the benefits of adopting the innovation through vivid accounts of action taken by one or a few successful firms, they are oversimplifications of the implementation process. For example, a top performer may be successful for reasons other than adopting certain management accounting techniques. By ignoring or simplifying the complex background of the adopters' unique operation environment, such stories may distort the whole 'truth' content behind such claimed 'success'. Yet the appeal of these success stories for audience is that they produce a self-reinforcing psychological dynamic (Strang and Macy, 2001, p. 156).

3.5. The Need for Translation

The need of translation is predicated on the nature of management accounting techniques as global expert systems (Jones and Dugdale, 2002), and their inherent interpretative flexibility (Orlikowski, 1992; Power, 1995; Benders and van Veen, 2001; Armstrong, 2002), which makes them useful, applicable and acceptable for various purposes of potential users (Doorewaard and Bijsterveld, 2001).

According to Giddens (1990), expert systems such as accounting measurement systems are "abstract systems of technical accomplishment or professional expertise" that "construct forms of knowledge that are generally opaque to laypeople who rely upon them in acts of trust" (cited in Jones and Dugdale, 2002, p.123). These expert systems are significant because they dis-embed social relations by lifting them out from face-to-face local settings and abstracting them to a global level through standardized definition and universal measurement (ibid). Abstract systems such as the BSC "institutionalize certain ways of understanding the nature of management and organization" which "make some forms of managing and organizing seem self-evident and common sense, and others strange and infeasible" (Cooper and Ezzamel, 2005, p.4).

This global abstraction, in turn, becomes the basis for acting back upon local contexts through a re-embedding process by "pinning down local social relations albeit in a partial and temporary way" (Jones and Dugdale, 2002, p. 124). Through this disembedding-reembedding interconnectedness, global abstractions of knowledge aid action or *control at a distance* in local contexts. The distance between abstract ideas at a global level and local applications at a practice level, the global-local dis-connectedness and re-connectedness of expert systems, provides the basis for *translation*, which "signals the notion of movement or displacement from one context to another" (Robson 1992, p. 691). Giddens' global-local dynamics is itself an act of translation through which modern knowledge systems are constantly challenged and changed (Jones and Dugdale, 2002, p. 125). This is illustrated in figure 3.1.

[INSERT FIGURE 3.1 HERE]

The process of re-embedding globally constructed expert knowledge systems involves "mediation in local contexts where they are selectively adopted, amended, opposed, and rejected" and those re-embedded become taken-for-granted and routinized into reformed practice (Jones and Dugdale, 2002, p.124). The (re) production and negotiation of any professional knowledge is deeply embedded in the interactions between professionals and their clients, for instance, through diagnosing, questioning and consultation in a doctor-patient interaction (Atkinson, 1995; Heath, 1992; Silverman, 1987; West, 1984).

Power/knowledge is implicit in this re-embedding process in that any abstract, formalized expert systems, represented by the management consultants in the present case, need to be linked to the *tacit knowledge* of the *local* process (largely possessed by the client) which is significant in enrolling groups of *allies* in the production of local order (Power, 1995, p. 328). This is what Giddens suggests when he argues that *the local* (process knowledge of the local situation) "feeds into *the global*" (the BSC as a global abstract system) and that "the global constrains and enables the work to be done at the local level" (cited in Barrett et al, 2005, p. 8).

The present research adopts Foucault's notion of power, which is not something one possesses, but is defined through social relations. The constitution and (re) production of a field of knowledge or expertise is inseparable from exercising this relational power because power is exercised by virtue of things being known and people being seen through which a system of knowledge can categorize, divide, and make visible individuals' actions and thus make them controllable and manageable (Townley, 1993, 1995). Such a system produces its own truth effects on individuals by elaborating a view of the world in which problems are defined in such a way that the system can claim to solve.

Similarly, Latour (1986) distinguishes between *power in potential* and *power in actu*, and views power as the ability to successfully enroll and mobilize other human actors and non-human actants - procedures and artifacts - in the pursuit of intended goals (Rose and Miller, 1992, p. 183). Accordingly, powers are stabilized only to the extent that the "mechanisms of enrolment are materialized in persistent forms such as inscriptions, or techniques for documenting and calculating" (ibid, p. 184). When one controls an object of knowledge or a situation, "the inverted situation, that is, one being controlled by this object or situation, is excluded as a possibility in a controlling act" (Svesson, 2006, p. 25).

In the present research, both consultants and clients can claim to exert their own influence on knowledge objects because of the kind of knowledge claims they have access to, namely, consultants' expert knowledge in relation to management ideas, versus clients' managerial process knowledge of an industry or field. Sturdy (1997, p. 390) suggests that the process of consultancy and the persistent adoption of 'new' ideas by organizations is interactive and dialectical in the sense that these are "founded on both consultants' and clients' self-defeating concerns to secure a sense of identity and control which is framed within organizational structures and broader capitalist social relations and managerial labour processes".

Since KN's (1992) first exposé of the BSC in the *Harvard Business Review* 1992, the BSC has been talked and written about, practiced and delivered in various ways (e.g., Niven, 2002, 2005; Niven and Mann, 2003; Olve et al., 2003) by many global or local actors (e.g., academics, practitioners, business press publishers, management consultants) for different reasons (teaching, implementing, publishing, publicizing, selling services, delivering projects). Not only definitions of the BSC vary among organizations (e.g., Malmi, 2001), but also its empirical manifestation and characteristics will vary, depending on the approximation to the local reality that is embedded in a specific organizational context.

Conceptual ambiguity[36] inherent in management techniques such as the BSC opens up new opportunities for certain groups within an organization (e.g., professional or hierarchical) to make change and further their political agendas and particular interests (Scarbrough, 1996) by selecting those elements that are suitable for their purposes (Armstrong, 2002). Even within a single organization, different users are likely to interpret differently as to what is the core component of a concept or technique (Benders and Veen, 2001). This interpretative flexibility allows different groups to *recognize* their own version of a concept because it is beneficial to their interests and useful in their particular circumstances.

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[36] It should be noted that naming of something is not an indication of stable "thinghood", but rather a way to point to an "identity-for-a-particular-purpose" by "bracketing and ignoring differences" among things (Knorr-Cetina, 2001: 184).

Moreover, according to Star and Griesemer (1989, p. 387), most organizational work is heterogeneous and is conducted by diverse groups of actors from different disciplines with their own assumptions and understanding of things grounded in their own backgrounds and experiences (e.g., professionals versus administrators). Because of this diversity of actors, there can be many expressions speaking about the same knowledge object, and different views competing with each other.

The construction of the BSC by management consultants provides an excellent example where various actors have to work together in order to achieve a somewhat common goal that is set out in a project contract. Because of the obvious economic interest of the consulting firm, a BSC project necessarily involves the demonstration of accountability on the consultants' part. In such a context, when diverse actors coming from different backgrounds have to work together for a specific project, they have to find a pragmatic way – through negotiation, debate, simplification, standardization, etc. - to reconcile these meanings if they wish to *get work done*[37]. For instance, Star and Griesemer (1989, p. 392) suggest that the development of boundary objects such as methods of standardization can mediate the problem of constructing a common representation in diverse intersecting social worlds.

In an accounting context, an "off-the-shelf, stand-alone accounting software package" serves as a boundary object that standardizes methods of collecting, aggregating and transforming data, through a set of "user manuals, technical specifications and general instructions" (Briers and Chua, 2001). Because boundary objects[38] are weakly structured in common use, and become strongly configured in local use, they are able to mediate between local and global, and among different actors in their own social worlds (ibid, p. 237).

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[37] It should be noted that this diversity of perspectives cannot always be achieved simply via compromise or coercion.

As to new management ideas and knowledge, because they can mean different things in different worlds, a key process in developing and maintaining coherence across intersecting social worlds is to create and deploy the kind of boundary objects which are "plastic enough to adapt to local needs, yet robust enough to maintain a common identity across sites" (Star and Griesemer, 1989, p. 393). Briers and Chua (2001) illustrate how local action and aims are wired to legitimate extra or global discourses of practice through the actors' use of such boundary objects. Standardized work methods create and promote an initial common frame of reference through a simplified, modeled form.

However, even though standard work methods exist at ABConsulting (the main research site which will be discussed in detail in chapter 4), it is not specific enough for consultants to work through particular tasks in a practical setting. Similarly, to take well-established audit practice as an example, the application of audit techniques and procedures depends on situated judgment to operationalize and to apply them and "no matter what level of detail is expressed in audit practice manuals, each step in the procedure requires background cultural knowledge which is not fully captured by the audit judgment literature, despite attention to knowledge *templates*, *cognitive biases* and other devices for preloading the cognitive subject" (Power, 1995, p. 327). Radcliffe (1999) examines the operationalisation of *efficiency auditing* as they were conducted in the field, and argues that in the absence of *detailed* rules and standards, practitioners themselves developed an agreed upon knowledge and sensibility that allowed them to make efficiency auditing tractable.

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[38] Boundary objects can be concrete and material objects such as computer systems, or abstract and immaterial such as a corporate vision (Dechow and Mouritsen, 2005). They have different meanings in different social worlds but their structure is common enough to more than one world to make them recognizable, a means of translation" (Star and Griesemer, 1989: 393).

For the present study, the possibilities of exploiting the inherent ambiguity in the BSC give rise to the re-definition and problematization by different actors with different aims. For example, as will be illustrated in subsequent chapters, ABConsulting has built a standard package of internal knowledge in written form that would allow ABConsulting to re-present and reproduce the BSC locally (e.g., through regular training sessions). But this standardized package of the BSC is not enough to work through a specific project with the purpose (or promise) of customizing the BSC to fit the needs of an individual client.

The day-to-day enactment of the standard package at ABConsulting is largely undefined[39]. The consultants have to have practicable ways, a set of specific communicative practices, to customize the BSC framework into a set of particular goals and measures that are able to fit the client's needs given its own operating environment. In order to construct a *usable* BSC, consultants have to be able to facilitate consensus among a group of participants (senior management teams, operational teams, etc.). The consultants' communicative practices of writing, meeting, and presenting are to be understood as efforts at making things understandable for clients, and making project workable and results achievable for management consultants. To produce a *customized* BSC, consultants have to be able to link the BSC to specific goals and existing measures (if any) in a client organization.

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[39] This can be understood as "the boundary work" (Nilsen and Martinussen, 2003), which is itself a translation, though the boundary objects are beyond the focus of the present research.

3.6. The Notion of Inscription and its Significance

The term *inscription* refers to a textual translation and /or "graphical representation of any setting or any *thing* that is to be acted upon, including written texts, tables and charts, numbers, lists and so on (Robson, 1992, p. 701). The role of inscription in enabling and facilitating action has received considerable attention in the accounting literature (e.g., Robson, 1992; Chua, 1995; Bloomfield and Vurdubakis, 1997, 1997a; Ezzamel et al., 2004; Lowe, 2001b; Neu et al., 2006; Mennicken, 2005; Preston, forthcoming).

Robson (1992) examines the processes through which accounting numbers operate as a numerical inscription device for long distance control. Robson (1992) argues that accounting reports enable diverse groups of external users to assess activities they cannot otherwise see and know, through the use of writing, numerical expressions, and various techniques of counting, calculations, financial ratios and analysis. By creating what can be seen and known, and at the same time obscuring others, accounting inscription "*conditions*, as well as *enables* action at a distance" and enhances long distance control (Robson, 1992, p. 702).

Ezzamel et al. (2004) examine the roles and significance of accounting inscriptions in regulating and transforming organizational practices in a high-tech company through the extensive use of written accounting performance measures.

They found that written forms of inscriptions render more visible processes and activities on the shop floor, and facilitate the exercise of power and action at a distance (ibid, p. 808). Preston (2006) analyzes two historical reports created in the 1930s to examine the role of accounts and visual, textual and numerical representations as precursors in enabling action at a distance, in securing acceptance of action in the local setting as well as in justifying and legitimizing action when things go wrong.

These accounting inscriptions, as shown in the above mentioned studies, are argued to be significant when they are used to "*represent* reality in order to act on it, control or dominate it, as well as to secure the compliance of others in that domination" (Bloomfield and Vurdubakis, 1994, p. 456, emphasis added). For instance, Latour (1986) has described the role of maps, texts, charts and similar forms of inscription device in attempts to control or regulate social practices. These literary inscriptions define and associate heterogeneous entities (e.g., humans, institutions and technologies) and thereby "construct the form and the substance of the relations set up between them" (Bloomfield and Vurdubakis, 1994, p. 456).

For inscriptions to facilitate long-distance control, it is important that they have three major qualities: mobility, stability, and combinability (Latour 1987, p. 219-232). Mobility is necessary for an inscription to move from the setting to the actor and back. Stability refers to the stable relation between inscription and the context to which it refers, and the ability to resist decay or corruption. Thus sufficient context needs to be attached to the inscriptions in order for them to survive the journey. Combinability refers to the ability to combine different 'things' in order to establish new translations and relationships. Numerical inscriptions have higher combinability because they are readily manipulable into comparable and informative information (Robson, 1992). Graphical forms of inscription are of particular advantage as it appeals to the sense of sight, which is the most valued sense in Western literate cultures (Chua, 1995, p. 116). Maps, for example, as pictorial representations of remote settings, enable the power to control (e.g., in the form of knowledge), and make it possible for action at a distance.

These qualities of an inscription can be illustrated through the use of writing. The appearance of meaning in permanent material form, as a text, "detaches meaning from the processes of its transitory construction, made and remade at each moment of its course" of travel, and this "textually mediated form of ruling" becomes pervasive in advanced contemporary industrialized societies" (Smith, 1984, p. 59). Once something is written (which is fixed, as opposed to *oral* communication), it can move back and forth from the setting/ context to the actor who is remote from that context. Historically speaking, mobility, stability and combinability of accounting numbers (through the form of writing) are important in the dissemination of accounting techniques and practices (Robson, 1992, p. 694).

In comparison to the spoken word, writing provides a more or less indelible record that is more difficult to deny or obfuscate, and increases certainty through its (semi) permanence and visibility (Ezzamel et al., 2004, p. 805).

Development of different habits of literacy, writing and reading are seen as an effective tool for knowledge acquisition and socioeconomic mobility (ibid). In their study of a high-tech company, Ezzamel et al. (2004, p. 808) show that, compared to oral modes of communication, written communications such as documents and diagrams are given greater weight and permanency. In contrast to being kept in oral form, technical and business knowledge through writing provides a permanent record that enables one to access the information from different places and different times (ibid).

Stability can refer to the rules or conventions that relate a mobile inscription to its context. For instance, accounting regulation can be understood as an attempt to create stability of accounting numbers through standardizing the way these numbers are produced. For instance, Mennicken (2005) investigates how auditing standards can be mobilized as a *circulating reference* (a pervasive, yet by no means unequivocal reference point), which makes it possible to link up local audit worlds to international audit constructs. In her study, standards are understood as a set of rules for the production of textual or material objects to *make things work* together (Bowker and Star, 1996). They are designed to travel across borders and enhance measures of cross- national comparability, consistency and cooperation. In so doing, standards are implicated in ideas of long distance control, aimed at an enhancement of action at a distance. Therefore, inscriptions become significant in the translation process in that all these inscriptions… are "combinable, super-imposable and could, with only a minimum of cleaning up, be integrated as figures", in the text of the proposals and reports people are writing (Latour, 1986, p. 4).

It is worth noting that "inscriptions are not interesting per se, but only because they increase either the mobility or the immutability of traces" (Latour, 1986, p. 11). For an inscription to enable action at a distance, it has to be able to travel between the context of action and the actor remote from that context (Robson, 1992, p. 691). Studying mundane inscriptions, such as diagrams and tables becomes interesting when they serve as "a mobilization device" (ibid), by which a new set of ideas or statements is made visible and possible. Ideas become mobile and can be spread through the use of such diagrams, which are easily reproducible. Such mobilization devices enable new relations to be established by linking together different statements and making necessary connections among them.

The role of inscriptions and inscriptors in translating the BSC into action is highlighted in the present research. Specifically, inscriptions refer to the various ways or "various techniques of *making* it possible for an object or event to be known – writing, recording, drawing, tabulating", … and thereby "knowledge in this formulation is an outcome of the practical procedures of inscriptions, and of the technologies for inscribing the world" (Robson, 1992, p. 689). This is because most of our knowledge does not come to us directly from our own experience of the world; rather, written inscriptions such as books and newspapers etc. all supply our information about the world (Goody, 1987, p. 163). More specifically, inscriptions include the various techniques of making a concept or a process to be known and/or accepted or discarded.

3.7. The Role Of Inscriptions and Inscriptors In Customizing the BSC

Following the above discussion, because a BSC consulting project typically involves many actors who come from different backgrounds with somewhat different worldviews, a successful translation of the BSC to fit a specific locality can be understood as the process of re-inventing and communicating realities using certain representational practices, e.g., writing, through which specific inscriptions are produced as deliverables.

Drawing upon Latour (1987) and Callon (1991), a consulting project, can be understood as an endeavour which requires a complex network of actors and actants: people, computers and tools, texts and charts, flows of money, contracts and so on to be assembled over time and actively held together. The role of technologies and inscriptions is crucial in constructing this network of humans and non-humans through the use of written reports, software and graphic tools that reinforce what actors say and do in the workplace. Technology is not merely material artifacts, and it is much more than just 'hardware' or 'software' (Clegg and Clarke, 1999, p. 198). Rather, it also "encompasses complex relations of knowledge embodied in practices, procedures and their codification, and is always infused with power" (ibid, p. 198).

The present research emphasizes the ways inscriptions are used, and the existence of multiple *inscriptors*. Written texts such as proposals and reports "are put into circulation by various actors" to define their relations with one another, as well as to "form and give order to particular networks" (Callon, 1991, p. 143). Moreover, this study argues that, to a significant degree, a consulting engagement is enabled and mediated by an exercise on paper: that is, the construction of a project on paper is a precursor to its situated realization in the client organization. The role of texts is to represent and thereby mobilize the many human and non-human actors, and materials constitutive of that project.

In the present study, management consultants and non-consultants[40] are more likely to be the ones who inscribe the BSC into proposals and draft reports. However, users and potential adopters of the BSC (e.g., clients) have also influence in inscribing their local situation into the BSC design. For example, as will be shown in later chapters, participants from the client side inscribe themselves, their spe[illegible]bjectives and measures, on multiple flipcharts that will be incorporated and used by the consultants to produce draft reports.

The way inscriptions are used is significant when they enable the customization of the BSC. Discussion on customization or (re) configuration is found in the marketing and strategic management literature (e.g., Kotler, 1989; Kotha, 1995; Miller, 1986, 1996), especially with respect to competitive manufacturing strategy approaches between standardized versus customized products. In this context, customization, also known as 'manufacturing flexibility', is a means to differentiate products and services from competitors, which can be defined as "the extent to which a business allows individual customers to affect the product / service attributes it produces" (Bouwens and Abernethy, 2000, p. 222). *Mass customization* is to produce customized output by combining standardized modules with a *pre-specified* range of changes (Kotha, 1995), as opposed to *tailored customization* when a firm is able or willing to make *customer-specified* changes (Abernethy and Lillis, 1995; Kotha, 1995). Customization is also conceptualized to be a continuum from low levels of customization where "customers are able to request changes to basic models", to high levels of customization where "the product/ service is completely customized to suit customer requirements" (Bouwens and Abernethy, 2000, p. 222).

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[40] Non-consultants refer to administrative staff at the consulting firm. They generally work 'back stage', without interacting with the clients directly, while consultants perform at the front stage. Consultants generally engage in more "face work" and have more "voice", interacting directly with clients.

Drawing upon this literature, the present study extends the relevance of customization to the application of management accounting techniques. Previous research has suggested that early adopters of Total Quality Management will customize their practices for efficiency gains by adding or subtracting features to suit their needs (Westphal et al., 1997). However, there is little research on the *process of customizing* a management technique. In the present study, in order for a BSC to be tailored to customer requirements, consultants will need to gather sufficient input to achieve the promised output. In this case, the delivery of a customized BSC depends on the communication and understanding of a specific customer's needs. Given that the needs of adopters of a management accounting technique may not be readily apparent, capturing the needs of customers requires a high level of interaction between consultants and clients. The requirement of this interaction suggests that the production of the consultant's output is intertwined with the client's input. It is also possible that the needs of client can be emergent and changing overtime during the process of a project due to the fact that sometimes a project can span over a longer period of time.

To summarize, in the present study, the process of translating the BSC into action in a specific locality is characterized as the process of 'customization[41], using the consultant's terminology, which has a certain normative appeal to the clients, as the term focuses on meeting their needs and requirements as customers. The present study proposes that the concept of customization and the demonstration of an *act of customizing* are an important source of a normative claim in justifying the value of service offered by management consulting firms. Customization of the BSC is understood to be the process of (re) presenting the BSC through (re) defining, and (re) writing, perhaps more attentively (symbolizing power/knowledge in consultants-client interaction), its relevant content (e.g., strategic objectives, goals, measures, etc.) as specified by the user group (the client). The consultants' (re) presentation of the BSC (e.g., conceptual and structural reconstruction) becomes necessary when specific meanings of the components and attributes of the BSC can vary from one organization to another (e.g., Chenhall, 2003; Malmi, 2001), and often even across different departments within one organization. The act of (re)-defining and (re)-writing by management consultants intends to make the BSC more real and more practical. Written inscriptions solidify the meaning of the BSC as it is objectified more explicitly on paper.

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[41] In normative management consulting literature, management consulting firms are often characterized as needing to both standardize their knowledge so that it can be leveraged, and to customize it so that individual client's needs can be adequately addressed (Chang and Birkett, 2004, p. 8). The mix between the two may vary across management consulting firms, but some balance is seen as central to the operation of a management consulting firm (Westphal, et al., 1997).

3.8. Summing up

A better understanding of translation processes involves the way translation is conceptualized, and the role of inscription and inscriptors. Insights into translation processes can also illuminate dimensions of institutional change (Boxenbaum, 2006, 2006a), for example, the birth of new institutions from local innovations (Greenwood et al., 2002). Since some translations have the potential to "change institutionalized beliefs and practices in fairly transformative ways, a better understanding of translation mechanisms may ultimately advance our insight into mechanisms of institutional change" (Boxenbaum, 2006a, p. 3). The rendering of ideas into understandable and compelling formats is an important aspect for the purpose of implementation and diffusion (Strang and Meyer, 1994). Attempts to customize the BSC take place to make it meaningful and compatible with existing practice. The extent to which a translation process (mobilizing resources and enrolling local support, etc.) occurs facilitates or impedes the BSC implementation at a practical level.

Chapter 4 Research Method

This research consists of an in-depth field study of consultants conducted over twelve months in an office of a specialist management consulting firm based in Western Canada (hereafter it is called 'ABConsulting'). My initial research contact began in September 2003; extensive fieldwork commenced during August 2004 to April 2005, and follow-up research continued until November 2005. Between August and December 2004 I was based in the office, which enabled me to conduct a close study of the consulting process and a variety of interactions with consultants.

4.1. Why Use a Field Study?

Field observation is chosen as a means of uncovering how consulting projects are actually conducted to customize the BSC (Young, 1999). Given that management accounting ideas are essentially "social, highly context-dependent, unstable or difficult to replicate, and changeable over time" (Lillis and Mundy, 2005, p. 121), field studies have a comparative advantage in understanding organizational and contextual factors of management accounting practice. "Compared to other forms of research that involve interaction with humans, … qualitative field studies hold greater potential for open-ended interaction between the researcher and researched" (Ahrens and Chapman, 2006, p.6).

Field research is conducted *within an organization* (Bryman, 1988) where " proprietary documents can be viewed and copied; organizational participants can be interviewed; and organizational functionality can be observed" (Baxter and Chua, 1998, p. 70). Field methods are advantageous because they provide rich data for theorizing and conducting a detailed analysis of the dynamics of consultant-client interaction (Ahrens and Dent, 1998). As Jönsson (1998, p. 431–433) argues, social facts are continually constructed through social interaction, and this is more readily observable in the field. In order to reach an interpretation of what goes on in interaction among actors, the researcher needs to be present at such situation (ibid). The aim is to discover the "situated rationality of actors' mundane, everyday social practices" in order to understand the "sense-assembly equipment they use to construct and to sustain their daily procedures, practices and stocks of social knowledge" (Jönsson & Macintosh, 1997, p. 373). By observing people in their everyday lives, the researcher can obtain "first-hand knowledge of social life that is most accurately reflects the social world under investigation" (Atkinson and Shaffir, 1998, p. 49).

However, the literature on qualitative research is replete with examples of weaknesses and limitations, which can impede a research process and affect the research findings. As contended by Atkinson and Shaffir (1998) that all research is subject to such problems, the current research has tried to minimize as much as possible. One limitation is the common biases of self-reporting, which largely depends on the level of self-awareness, the willingness to be open and the judgment of what is relevant information (Boxenbaum, 2005). The researcher has less control over the researched, and there is always an observer effect (Ahrens and Chapman, 2006). Interview data are subject to what interviewees consider relevant and are willing to express to the researcher at the time of interview. A related concern is the retrospective information that may carry a risk of post-rationalization because interviewees rarely recall the details of their past interactions and thought processes (Barley, 1986).

To minimize these, I established good relations with interviewees, initially through a pre-study (will be discussed shortly) to get to know them gradually and more time spent together in social events (lunch at work and business dinners etc.) throughout the whole research process. A high level of interactivity and openness from the interviewees increased the quality of the data. However, I was also very self-conscious of maintaining an analytical distance and not becoming over familiar with the organization being researched (Chua, 1996). Chua also suggests that a field researcher needs to "play down or suppress one's views or political sympathies in order not to bias data collection (1996, p.223). For me, whenever I was consulted by consultants or clients concerning the value of the BSC, I would always give a balanced view and made it clear that "I was only doing research on it, rather than promoting it". Moreover I used both observational and archival data to triangulate findings. Retrospective accounts may lead interviewees to "inflate their level of intentionality or minimize the efforts they put into a project" in response to the outcome already known (Boxenbaum, 2006, p. 941). To avoid such problems, I participated in sales meetings and real time BSC projects to which the outcomes were unknown at the time. This provided me the opportunity to learn from consultants' unprompted actions (Ahrens and Chapman, 2006). These efforts were to increase the internal validity of my research.

My research has been conducted through ongoing field observations in real time, which facilitates an understanding of how a BSC project gets done. I set out to study how the BSC is made practical through management consultants' work routines, to see what they do at work, and whom they interact with. In-depth field research ensures that the concepts and practices identified are grounded in the experiences and interactions of users. Part of the research is longitudinal, allowing for the situated and processual investigation of the consulting process as it unfolds over time, without the researcher or participants (both consultants and their clients) knowing the outcomes of the process being studied (e.g., observing real time project meetings).

Description and experiences were obtained from retrospective and archival sources, and data were collected as they were produced via on-site observation of consultants at the workplace, short informal discussions, opportunistic and semi-structured interviews, informal social contact with the participants (both management consultants and their clients), and extensive review of a range of internal proprietary documents, including administrative and project-related documentation. I have also made use of documentation to reconstruct participants' initial expectations and their activities over time. Details of data collection are outlined in table 4.1 through table 4.5.

4.2. Initial Contact

One central issue in conducting field study is to establish research access to engage in data collection (Baxter and Chua, 1998, p. 70). Research access was established largely due to the contacts of one of my supervisory committee members, who sought informal verbal agreement from the president of ABConsulting. The initial reason for choosing this firm is because we know that it delivers BSC services. The initial contact with the president of the firm began in September 2003. After several informal meetings between myself and the president, a formal research agreement with a research proposal (in appendix 1 and 2) was drafted and sent to the president through email correspondence, which was discussed in a meeting and subsequently signed formally between the firm and me[42]. In the research agreement in appendix one, the purpose of the research and proposed research process were outlined. In a more detailed research proposal (appendix 2), more issues were disclosed such as research ethics approval, confidentiality proposal and communication of the research result. Confidentiality was assured in order to secure access (see appendix 2).

In presenting my research proposal, I told the president that I am interested in new management accounting techniques such as the BSC and its use in practice, and that as a researcher I have no consulting experience so know little about practice. I also indicated my research interest in "techniques in action", that although I have researched extensively on the BSC and the use of performance measurement systems in government, academic conceptualization of these techniques may not be the same in practice.

My research background and expertise seem to be of interest to the firm because they have more than half of their clients in the public sector and thus my research is seen as relevant to the firm's practice to develop academic collaboration. My role was explained to everyone with whom I had contact, initially to every consultant at the firm and clients alike whenever I was involved in sales meetings or projects. It has always been made very clear that I am a PhD student conducting research at ABConsulting.

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[42] My supervisor was the one who signed, due to the formal ethics rule of the University of Alberta that the supervisor act as the principal investigator of the work conducted by graduate students.

4.3. Description of Research Site

At the time when I first started my fieldwork, ABConsulting employed seven management consultants and support staff. Most consultants have a MBA degree from the same academic institution and three of them are Certified Management Consultants (CMCs), who also have been with the firm for more than five years.

The primary focus of the firm is the *translation of strategic intent into action*. The firm not only provides an array of "professional and personalized" management consulting services (website, emphasis added), but also offers regular management education courses throughout the year at a national level. Consulting services cover a broad area of management techniques such as the BSC, Activity Based Costing (ABC) and Management (ABM), Business Process Reengineering (BPR), Knowledge Management (KM), Performance Measurement (PM), Strategic Planning, Strategic Leverage of Intellectual Assets, Integrated Logistics Management, Value added ISO implementation, Financial Process Benchmarking, Sales Forecasting and Inventory Control. Many of the courses are offered in association with various professional associations and universities, as part of their Continuing Professional Education and Management Development Education.

Courses cover diverse topics and most of these courses are in-class sessions and typically last from half a day to one or two days. The delivery of these courses is usually at local hotel conference rooms and the consultants use PowerPoint slides and small group discussion format.

The majority of these educational courses are offered in conjunction with other provincial professional associations. For example, ABConsulting currently has contracts with more than thirteen provincial accounting professional associations (including multiple accounting designations in Canada). These management courses are oriented towards continuing professional development offered by these associations to their members, and are most likely to be attended by professionally designated members who work in various industries. Sometimes however, public registration is also offered by ABConsulting.

Typically ABConsulting has choices over the topics and contents, and is responsible for the design and the production of the course material. So far, ABConsulting has offered two courses related to the BSC with one at the introductory level (separate courses for the public and private sector), and the other to more experienced participants ("Beyond the Balanced Scorecard). Moreover, the firm has recently launched its first online management course on E-Business where users purchase a password for a fixed fee.

ABConsulting has clients from public, private and not-for-profit sectors with provincial government organizations being its major clientele. Since 1995, it has provided services throughout Western Canada and the Pacific Northwest of the United States. The firm has also developed formal arrangement with other specialized software firms and academic institutions. For example, it has a formal partnership with a software firm, which provides website services, and ongoing contractual arrangements with a few academic institutions and their research centres for teaching their continuing professional and management development courses.

4.4. Phases of Research and Data Collection

I conducted the study in three phases including a pre-study phase, extensive literature review, and working in the field. The purpose of the pre-study was to familiarize myself with the setting. The pre-study phase consisted of observation of an actual project implementation (the manufacturing BSC project for organization B, which will be discussed in section 4.6) and several informal discussions with the firm's president. The president was not only the lead consultant for delivering the observed project, but also heavily involved in key aspects of the business, and consequently has rich first hand knowledge of the firm's strategy and administrative activities. This is one of the advantages of studying a management consulting firm of this size. This pre-study phase was to identify important issues in a consulting project and to form initial research questions.

After an extensive literature review, a working theoretical framework was developed. Five months after this pre-study, I conducted phase two over another five-month period, which involved full-time participation at ABConsulting. I was given the key and security code to the office so that I was able to participate on a regular basis. This phase utilized on site observations, opportunistic discussions and semi-structured interviews with both consultants and clients in order to capture the consulting process in rich and concrete detail. My role was like that of a full-time *participant observer* (Agar, 1996; Spradley, 1980) in the sense that I intervened only insofar as I was asked directly either by clients or by consultants. I worked and talked with consultants (sometimes with their clients) about the kind of consulting work they do in specific contexts, as well as collecting written materials pertinent to client projects relevant to the BSC. Sometimes I chatted casually with consultants as they performed their jobs as well as interviewed them formally in the office. Occasionally I ate with them for lunch, and a few times I partied with them (e.g., a Christmas party) and attended their social functions (e.g., business dinners and wine tasting with clients). With some, I became friends and got to know their life stories. Prior literature suggests that social interaction among organizational members such as these provide useful insight to the "distribution of knowledge and power arrangement in society" (Atkinson, 1995, p. 31), such as the study of *a breakfast meeting* (e.g., Rosen, 1985), *a Christmas party* at an advertising agency, (e.g., Rosen, 1988) and *an information meeting* (e.g., Alvesson, 1996).

In situ observations involved various aspects of the consulting work in a natural and dynamic workplace and consultant-client interaction outside the office, such as sales meetings, project implementation, and business social events, whenever they were available to me. For instance, I was permitted to participate in bi-weekly internal sales meetings as well as quarterly individual performance reviews at ABConsulting. By doing so, I was able to gather rich data on inter-personal interactions among consultants. Moreover, I was invited to participate in some internal employee training sessions, business and social events, and external sales meetings with clients and real time projects. For example, I accompanied several consultants on separate occasions when they visited their clients or contacts. These trips enabled me to gather first-hand data on exchange dynamics regarding consultant-client relationship, and to compare actors' declared motives and accounts with direct observations.

I was also assigned a password to access the central computer server where all shared internal documents of the firm are located. Thus I was able to examine a range of internal proprietary documents whenever I was at the office. These internal documentations were typically of two types. The first were in-house documents about working processes and practices including, internal templates and reference guides, sample work steps and detailed charts of project procedures, consultants' Power-Point presentations, and email correspondences between consultants and clients. The second type of internal documents related to the outputs of client project files, past and ongoing. For instance, for the purpose of the present study, project records such as proposals and executive reports involving the introduction and use of the BSC were selected and studied carefully, and serve as multiple case studies of the BSC implementation and use. Most of these BSC projects lasted from a few weeks to a couple of months. Field notes were written down as soon as possible on all occasions.

After reviewing project documents and observing consultants in the field for five months during phase two, I conducted formal research interviews with management consultants at ABConsulting[43]. An interview package was assembled including my resume, a copy of informed consent form, and a research brief describing the purpose of my study. This research brief specified the practical importance of the research interview, the expected time length of the interview (between an hour and an hour and a half), and the researcher's commitment towards confidentiality. It also emphasized that the present research was under the ethics approval of the university and drew participants' attention to ethical issues.

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[43] Some initial interviews were conducted together with my supervisor.

A time schedule table along with the interview package was sent to all consultants two weeks ahead of time for them to sign up their preferred time slot. All of the consultants and non-consultants agreed to participate, and all interviews were tape-recorded with the permission of the interviewees. After careful reading of each interview, one-page summaries of each interview were produced to aid subsequent theoretical analysis.

Semi-structured interviews were conducted at the office of ABConsulting, each lasting from an hour to an hour and a half. During the interview, open-ended questions were used and phrased as: "I am interested in these kinds of details. Can you tell me more about that? Is there anything else?" Interview questions focused on their consulting experience in general and the intent was to probe deeper as conversations go along. Informal discussions and interviews with clients were also conducted throughout phase two to provide insights on both sides of the consultant-client relationship. I taped research interviews when it was possible and, following Spradley's (1979) suggestions for data collection, I prepared analytical notes so as to systematize analysis and preserve analysis from the field, as and when it occurred.

Summary tables outlining data collection such as interviews and observations are presented in table 4.1 – 4.3 and table 4.5.

[INSERT TABLE 4.1 HERE]

[INSERT TABLE 4.2 HERE]

[INSERT TABLE 4.3 HERE]

[INSERT TABLE 4.3.1 HERE]

[INSERT TABLE 4.5 HERE]

A total of twenty-three formal interviews were conducted (average length of an hour and a half), and participants spanned hierarchical levels from staff and junior analysts to principal consultants and the president. Other key informants from outside of ABConsulting included directors of a few government departments, sales directors and managers of some private sector clients, and former employee and business contacts. I also attended nineteen formal meetings (average length of two hours), and three full-day management training sessions. I observed three BSC projects (a total length of 50 hours of observation), and recorded 37 days of informal participant observations. These three observed projects will be analyzed carefully in later chapters, and in these projects I used internal documentation materials I collected and email correspondence between consultants and their clients. When feasible, interviews with clients who were involved in these projects were conducted to follow up on their implementation and use of the BSC.

4.5. Data Analysis and Some Notes of Reflection

Being in the field is important in analyzing and writing up the results of the study. Moreover, triangulation of multiple data sources such as interviews, observations and documents provides a richer set of data than only using a single method, such as interviews.

The analysis of rich fieldwork material is a creative ongoing process. As such various modes of analysis were overlapping and iterative (Ahrens and Dent, 1998). Interview transcripts and field notes were organized chronologically and the common issues in the accounts were analyzed to understand key themes. Archival records were used to elaborate and to further examine issues that arose in interviews and observations.

I used an iterative approach to circle back and forth between data and theoretical concepts. A notable feature of field-based research is the frequent overlap of data analysis with data collection (Eisenhardt, 1989). According to Chua (1996, p. 223), “time spent in the field is not only a period of data collection”, but “it is also a time for data analysis”. I made condensed notes during field visits and observation for other meetings, and turned these notes into expanded accounts directly after these meetings to preserve the data as much as possible.

For example, as will be outlined in subsequent section 4.6 on ‘mapping out three BSC projects’, a notable feature of the medical BSC is the use of email correspondence to communicate between consultants and clients. I have compiled and collated all the email messages available to me in chronological order into a

Microsoft Word file with more than ninety pages of text, and examined the written messages in order to capture the information conveyed and to make sense of it. Messages were first read to derive a central theme for each message, what phase it was related to, and what were the key issues in the message. Then these themes were dated according to the original sent date and its original subjects were color coded to ease differentiation of different phases and issues. Next, each message was examined with key words (such as customization, inscriptions, users' needs etc.) and sentences highlighted to capture what I believed was their meaning. Explanatory notes were written besides these key words and sentences to further interpret their relevance to my theoretical discussions. I was able to develop a comprehensive understanding of this BSC project through my access to these email texts, along with my participant observation at the two-day workshop, and several meetings and conversations with the lead consultant and the junior analyst during the pre-workshop preparation and draft report writing period.

Field notes are "an ongoing stream of consciousness commentary about what is happening in the research, often involving both observation and analysis" (Van Maanen, 1988). Because it is difficult to know what will and will not be useful in the future, one purpose of field notes is "to write down whatever impressions occur", that is, first reaction to the observed situation. In recording project meetings, sales meetings, etc., I engaged in passive observation, since my aim was to learn about management consulting as it is. And I did not have the detailed prior knowledge that would have allowed me to act as an informed participant observer.

Inevitably, there are some practical difficulties in conducting qualitative research studies in organizations. One of the problems of analyzing field study is how to make sense of *soft* data, and sometimes maybe *too much* data that at times seem to be arbitrary and un-related. My field study involved more than just formal interview data, but also observation data, informal or opportunistic interviews, as well as archival data including internal documents and email correspondence. Interpretation of these soft data, such as observations, represents "one of those uncodifiable steps in data analysis" (Boxenbaum and Battilana, 2005, p. 361) that relies more on the insight of researcher for being in the field, and that from time to time "escapes any deliberate sense-making strategy" (ibid).

Researchers' insight gained from being in the field contributes to the researcher's ability to analyze data. The advantage of being in the field provides the researcher with greater familiarity with data, especially soft data such as body language, facial expressions etc., which sometimes cannot be articulated. This intimacy is enhanced since the researcher is the one who conducted every aspect of the research, research question design, literature review, data collection, data analysis and final write-up.

This intimacy makes it difficult to distinguish between data collection and data analysis and may make it is unnecessary to adopt an explicit data analysis scheme. The advantage is that connections between theoretical themes can be made when subsequent events take place. In other words, connections to data retained in memory[44] will come back (as a flashback) to the researcher when subsequent events happened that inevitably trigger the recalling of a previous one that initially seemed un-important. When these mental connections happened during my fieldwork, I would go back to my notes or documents to search for more explicit statements made by my interviewees or the subjects of my observations.

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[44] I acknowledge that human memory has fallacy as to retaining information over a longer period of time. However, the whole research process from research design to final writing up took place

According to Lillis and Mundy (2005, p.136), "few qualitative studies in the management accounting literature[45] describe analytical processes in any detail". They suggest that sometimes data analysis can only be "deducted from the way the findings are reported" (ibid). Similarly, Briers and Chua (2001) suggest that "a theorized account is required so as to avoid as much as possible a distinction between description and explanation" (p. 245). The separation of description and explanation of theory is deemed undesirable, according to Latour (1991, p. 129), "the explanation emerges once the description is saturated". Thus a deliberate strategy was adopted to avoid such separation.

The following discussions on data analysis involved in my fieldwork are my personal reflections as I went through the whole research process. Arguably, my reflection may seem idiosyncratic, but having read about what others have done in terms of conducting ethnographic, field studies or accounting research in general (e.g., Chua, 1986, 1996; Bédard and Gendron, 2004), I feel that there are overlapping themes that stand out to be discussed in more detail, regardless of research topics or the personality of researchers. The intention here is not to provide solutions to these issues because I do not have all the answers as well as I

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within an intensive time period with no interruptions, which hopefully minimize the incidents of mis-representing.

[45] Some exceptions include Malina and Selto (2001), which describe a coding analysis protocol.

believe there are no universal answers to these questions. However, by drawing attention to them, I hope to reflect on them and to gain a better understanding as I attempt to *articulate* them in writing. I acknowledge that more happened during my study than I have as yet captured and reflected on. The ability to reflect on real situations at a theoretical level can only be developed over time. However, I am confident that my field study has provided a coherent and interesting analysis.

The first issue is how to study the invisible, such as those taken for granted assumptions and common sense connotations. These are embedded in actors' daily work activities, the way they speak and act. It is difficult to get people who are involved in the very practice under study to tell the researcher this common sense understanding of their work routines, partly because these work activities are so natural that they escape attention. Getting people to tell you what they mean needs tacit understanding of their situation, which can only be observed in process. There were also times when the research has to repeatedly ask questions like "*what do you mean by that?*" in order to get to the bottom of things.

A second issue is that a lot of the time, asking *why* question is not going to get what you want to know. My experience was that when a why question was posed, most often you got a simplified answer with one sentence or two. To the interviewees, reasons seemed so self-evident and were not worthy of elaboration. Of course, as a researcher, you can ask the interviewees immediately to elaborate by requiring "could you tell me a little bit more about that?" Obviously this is one of the advantages of using interviews, especially when combined with extensive observation.

To get more out of brief or simplified answers, I asked a series of follow-up questions that were directly related to the answer. This demands a spontaneous understanding of the answer that was given, and a quick formulation of a follow up question to respond to the original answer. Examples include picking up a key word that needs elaboration or clarification, or asking a controversial aspect of the answer that can lead to disagreement or open up debate. This is very different from working with archival data, where a researcher can spend days to figure out what is the connection between data and theoretical themes.

A final challenge that I want to mention is the researcher's intervention on the real. Although the goal is to observe the real, it is always possible that the presence of the researcher will have some impact on the people in the field. To what extent the presence of researchers changes the outcome of the events is impossible to know. Moreover, even the most simple and seemingly monolithic event can be described in numerous ways, a researcher's account of what happens is necessarily a re-write of the real. Different aspects and dimensions can be emphasized depending upon what is the purpose of the observation. What has been included and excluded in notes is a product of my focus in the present research.

4.6. Mapping Out Three BSC Projects

Overall, three BSC projects were followed in real time to gain an insider's understanding. Given the nature of the client organizations, these projects can be labeled as *the manufacturing BSC* (for organization B), *the professional BSC* (for organization C), and *the medical BSC* (for organization I). A summary of the three projects is presented in table 4.4.

[INSERT TABLE 4.4 HERE]

The manufacturing BSC project- organization B. Established in the early 1950s, Firm B is a manufacturing company specializing in custom fabrication work. It employs about fifty shop floor employees as well as a top management team of 5 members. Having heard about the BSC concept for over five years, top management at firm B has had difficulty choosing the right measures to use. An interview with the president revealed that they felt that the use of BSC would be a good way to focus on the key areas of their business. Initiated by the client, ABConsulting helped firm B with the initial process of BSC development in early 2004 as well as subsequent semi-annual strategic planning sessions that took place during 2004-5.

The initial BSC project lasted about two months and its purpose was to *develop a BSC as a performance measurement framework*, which was expected to incorporate *the current business plan* as well as *existing initiatives* such as *lean manufacturing*. This was considered important to make the BSC more relevant to the existing manufacturing culture of firm B. Though the top management team is composed of a few members, they come from very different backgrounds with different work experiences. Two had a business education (one has an accounting designation) and they were fairly knowledgeable about the BSC. The others have production and sales backgrounds and only limited knowledge about the BSC.

The latter could not see the relevance of the BSC. This was somewhat overcome by hiring a management consultant who acted as an outsider facilitating the BSC development with every manager getting involved from the beginning to aid buy-in.

The firm now has a corporate scorecard as well as an individual scorecard for each of its functional managers in sales, finance, production, and technical services. There are five individual scorecards with responsible managers as the "owner". The purpose of the BSC was to achieve managerial focus and increase managers' individual accountability. The BSC has yet to be tied to an explicit reward system because of a concern about unintended consequences. Moreover, the use of the BSC has so far only been applied at the managerial level.

Attitudes towards the BSC development seemed to have changed over time. According to the controller of organization B, the BSC development has been constantly evolving. More than one year later, a second interview with the controller revealed that the president recently presented their BSC development, bundled with the catchy notion of 'lean manufacturing', at a prestigious regional manufacturing conference. According to client interviewees, the BSC presentation received positive feedback from peers and experts and thereby reinforced organization B's own view of the value of its BSC development. Now managers, especially those who initially were more skeptical, seem to have more positive attitude toward the use of the BSC, as compared ~~to~~ two years ago. In the conference slides, the president addressed the issue of developing the BSC to aid the achievement of lean manufacturing. In this case, the president, a spokesperson for organization B's successful BSC implementation, had connected local outcomes to global networks through public speaking, and in such a way that the local becomes the global (Briers and Chua, 2001).

The professional BSC project- organization C. The purpose of the consulting project was to review the existing BSC, which had been developed by organization C itself about a year ago. Organization C is a provincial branch of a national professional association, and has about 3300 members (which represents 5% of the national membership). This project involved all eight executive staff members including the executive director and CEO, the executive assistant and six functional directors in professional services, member services, operations, communications, IT systems, and program admissions.

The purpose of the project was twofold. First, it was to build Scorecard reports for each of the key accountability areas and tie them to an existing personal performance evaluation framework. This was expected to tie into the existing evaluation and the performance plan process. Second, it was to review existing measures for frequency and validity of use, and to identify the sources of information from the existing IT systems and any gaps in measurement sources. According to client interviewees, existing performance measurement system seemed to include too much information that was impossible to be effectively utilized. More important, to be accountable to the board of directors, a review of the existing system using the BSC framework was deemed to be useful in reporting to the board. One of the tasks was to review strategic objectives to ensure alignment to the business plan and to consider if any objectives could be re-classified as tactical (proposal).

It seems that there is little development of the BSC at organization C a year after the consulting project. Output files produced by ABConsulting remain the same and no update work has taken place by the management. According to client interviewees, they felt that they need more time to understand the relevance of measures as well as to tie them to their daily work activities.

The medical BSC project – organization I. The details of this project will be discussed in more depth in chapter seven to demonstrate the role of inscriptions in customizing the BSC. Here the discussion draws attention to the fact that there is a distinction between the client and the users of the BSC. The client is a federal government agency, which is responsible for policy-making for different programs and communities of practice, while these programs and communities are the actual users of the BSC. It is typical that there is a fundamental ambiguity in the concept of the consumer when applied to the public sector (Carter, Klein and Day, 1992) in that both the payer/donor and the recipient perspective of customer should be considered (Kaplan and Norton, 2001). In this case, the needs of the client and the users were somewhat different, and this will be discussed in a separate chapter.

Chapter 5 Making The BSC Practical for Consultants

The first level of my research question focuses on the consulting process and the re-construction and re-presentation of the BSC. The academic literature tends to picture management consulting as *pure* commercialism, as merely selling packaged consulting services. Or it tends to portray management consultants as heroic innovators or creators of great ideas, as depicted in the management guru literature.

These views have some validity, but they fail to attend to certain important issues concerning the consulting work process and thus prevent an informed understanding of consulting work and its impact on organizations. To take management consulting seriously is to treat it as an important research topic that is worthy of examining for its own sake. This can avoid a highhanded form of academic arrogance (or at times ignorance) and lead to a practically informed understanding.

But even though great ideas are invented, they are not simply out there for organizations to pick up. For instance, McKinsey partners Tom Peters and Robert Waterman claim to have invented the 7-S model, which identified the seven factors critical for effective strategy execution (Waterman et al., 1980). Similarly KN are often regarded as the inventors of the BSC, which has been hailed by the Harvard Business Review as having the greatest impact of any business idea in the past 75 years (HBR, 1997). Yet even if we accept these claims as facts now, the 7-S model and the BSC cannot become well known without the mass of followers.

And even though it is possible that a few became charismatic management gurus like Tom Peters, the majority of management consultants are performing rather mundane work on a daily basis to help organizations implement these *allegedly great ideas* (often promoted by management gurus) into actionable work activities (often performed by management consultants). While management gurus and consultants are often conflated within the consulting literature, Fincham (2002, p. 197) argues that a critical distinguishing aspect between gurus and consultants is that the former rely primarily on their "appeal to charismatic legitimacy", whereas the latter focus far more on their "technical expertise". My research seeks to address this gap between big ideas in theory and actual practice by focusing on the consulting processes and the active role of consultants as users, rather than initial inventors or fashion suppliers as suggested by Abrahamson (1996).

One level of making the BSC practical is when consultants develop new work skills or routines as the receivers or users of new management knowledge (Nohria and Eccles, 1998). This is either demand-driven by clients or supply-driven by competing firms or the business media which draws attention to the idea. However, consultants first need to make the new knowledge make sense to themselves so that they feel comfortable to work on it with prospective clients.

> "If you are going to use it with your clients, you should probably use it yourself, I think that's only reasonable… It's good to take what you read about in the [Kaplan and Norton's] books and see it applied" (consultant F).

This quote illustrates two important points. First, from the consultants' perspective, knowing and doing/acting are considered different from each other.

Second, even though there are books on the BSC, reading them does not necessarily lead to knowledge about application. So this could be seen as one translation process from formal codified knowledge (e.g., Kaplan and Norton's 1996 book) to the consultants' practical knowledge at work. How management consultants seek new knowledge in general is not made clear in the literature. However, at ABConsulting, there are at least three aspects that consultants strive towards in making the BSC workable for themselves: (1) developing their own templates and work routines for delivering BSC-related projects; (2) seeking "improvements" in some aspects of the generic BSC framework; and (3) adapting the BSC as the firm's own managing framework, both as a performance evaluation tool at the individual level and a strategic management tool at the firm level.

It is worth noting that the purpose of illustrating the above specific approaches by ABConsulting is not to suggest that these are the best practices. But rather the intention is to show how consultants at ABConsulting developed their practical and often tacit skills in working with the BSC for client organizations. This is because that the BSC literature tends to neglect this aspect and assumes a natural alignment of the interests between the generic writing (e.g. of KN) and all other BSC proponents. Using an ANT approach, the present research suggests that consultants, as local users of the BSC, customize it in various ways to facilitate their own understandings which alternatively empower themselves to work with potential clients. It also suggests that consultants' acquisition of the BSC skills does not just come from reading KN's books and articles, but also from more practical ways of working on/developing templates, learning from clients, and using it themselves.

5.1. Developing Templates For Delivering BSC-Related Projects

First, ABConsulting has its own adapted templates and graphs, such as work steps and strategy maps, for delivering BSC-related projects and management courses. For example, the firm established an internally adapted version of the strategy map and a reference guide on Measuring Performance, detailing revised BSC frameworks for both private and government organizations.

Since ABConsulting has about two thirds of its major clients from the public sector, it has developed an adapted version of the BSC framework called the Government Balanced Scorecard (GBSC) in its knowledge base (Internal document, Measuring Performance). According to this guide, a government approach to this framework has the following four perspectives in which the performance measures are positioned: learning and growth, internal processes, stakeholders, and financial. The GBSC framework is to "demonstrate the relationship between the four perspectives of a government department's Balanced Scorecard and its strategy". In this revised GBSC, the central focus of strategy are Environmental Indicators whose "results are required to be reported on but are not within the direct control of the department" (Internal document, Measuring Performance).

More important, in order to make this GBSC more useful and practical to prospective clients in the public sector, it is explicitly made relevant to existing practices. In the reference guide, the GBSC has been explicitly connected to existing government principles and checklists outlined in public documents such as "Measuring Performance – A Reference Guide (Alberta Treasury, September 1996). Thus rather than proposing the GBSC framework as something new and a totally different approach, it is presented as a performance measurement tool to help government organizations in achieving goals related to the government's local requirement. In addition, it is suggested that the GBSC facilitates the development of performance measures to satisfy the Auditor General's performance measurement reporting requirement under Integrated Results Analysis. In this case, the GBSC is made more practical and useful by linking it to local requirements on measuring and reporting performance for government organizations.

According to the consultants interviewed, the practical value of having these templates is that they serve the purpose of a 'skeleton' of a performance measurement (PM) framework (consultant B). They also provide excellent reference material for future projects of the same type. These BSC templates are stored as files in a central computer database at the firm with open access for every consultant to share. In this knowledge database there are files for other types of services the firm provides such as ABC, Business Process Re-engineering and Knowledge Management. However, though a template is enough to provide basic knowledge to get a quick start, it is not enough for a consultant to go into a specific job. When working on a particular project, "you got to put the meat on it" according to the specifics of a particular client organization (consultant B).

> "Yeah, cause templates aren't complete, they're just the skeleton, you got to put the meat on it, but even (when) it's pretty straightforward *what needs to be done.* And the first work step, for instance, is getting the shareholder issues, and putting them into a fishbone diagram. Well, just to put it into a fishbone diagram, you got to see what *they* come up with. What I like to do is to get them to do it, just to put things up on the table. … I go out and let's spend an hour, just tell me all your problems, and then I can see a thread through all these problems that leads me towards a start. And ok, you got a problem with this particular ... Let's focus on that problem then, and get that up on the table and still try to see all the threads, and where to pull it out, that's where the creativity is, and having them coming together." (Consultant B, original emphasis).

These internal templates not only serve the purpose for consultants in terms of work reference, but also as work output for training courses and sometimes client projects. ABConsulting provides regular management courses in collaboration with professional associations. The BSC training templates are adapted in the form of power-point slides, and are produced as course material that is given either at the beginning of a project to the client team, or to a general audience at management training courses. Because most of the courses have been taught for Continuing Professional Education Programs (CPE) that are offered by these professional associations to their members, the course material is presented with the name and logo of the association appearing on the front cover, with the second page acknowledging the copyright belonging to ABConsulting who has designed the content. This name recognition is not trivial according to an interviewee (Consultant A). The fact is that the management consulting and professional associations reinforce each other's image as knowledge experts or the authority/spokesperson of a field (albeit in different ways).

5.1.1. The BSC Training Material at ABConsulting

Evidence suggests that the first BSC training course the firm delivered goes back to the year 2000 with the first version of the BSC material produced in the form of a work booklet. Besides this, not much information is available concerning the initial sources of the BSC training material and how it was first developed. Despite my repeated inquiries about the origin of these templates, it seems that no one can (or is willing to) recall the exact details of how these templates have been created[46]. For consultants at ABConsulting, it appears that the history seems of less important to them now. What is important and more practical to them is that these templates constitute the basis of application when they work with clients on BSC projects and teach management courses.

Course material is provided to participants at the beginning of a training session. The content of the course material is based on a collection of slides created in Microsoft PowerPoint programs. The format of the course material is uniquely designed, with three main components on every page: (1) the exact slide (on the top right of the page) that is going to be shown on the big screen of a data projector in front of the audience; (2) an allocated empty space (ruled with solid lines) under the slide for participants to take notes, and (3) another designated space on the left hand column for explanatory notes that are provided to the participants. These explanatory notes are more detailed descriptions of key concepts from the slide on the same page. Details are given in a rather matter-of-fact way as stating a claim.

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[46] This is, unfortunately, a weakness of my research investigation.

These seem to be banal, yet as noted in prior studies (Yates, 1989; Star, 1999), "mundane and even boring artifacts of business—such as filing systems—can shape people's assumptions and practices" (Yakura, 2002, p. 956). The usefulness of these explanatory notes on the left hand column area is at least twofold: to make the training presentation more effective in real time as well as to make the training material more useful as a standalone document. First, leaving a specific area for more explanation can free up the content of the slides. Sentences and paragraphs were seldom used on the slide page, but were more frequently used on the left hand column area for further explanation of the key concepts. This has enabled (and reinforced) the style of the slides to concentrate on very brief bullet points and graphical tools. Secondly, the details provided also make the whole course material more useful as a standalone document rather than having bullet points on the slides whose meaning is more or less left to interpretation.

For anyone who is familiar with the Microsoft PowerPoint program, it is worth emphasizing that under a slide show function, slides are shown on the screen, while notes are not shown publicly, but can only be made available in the hardcopies of the course material. This design of the explanatory notes is seen by consultants as complementing the effectiveness of the slide shows in the sense that bullet points shown in public are visually more attractive for audience to glance through easily and quickly. Because the content of the bullet points are mostly key ideas presented, this design is seen by consultants as ensuring that most important points get more attention.

Frequent use is made of pictures, diagrams and figures to communicate central ideas, with occasional use of short phrases outlining the central ideas. For ABConsulting, the use of graphics is seen as especially useful in communicating ideas under time constraints. It is believed that there is a strong correlation between the presentation of information and the speed with which it is understood (internal document). For example, tables are used to present complex information in a summarized fashion, providing an overall, clearer picture (ibid). An example will be given as follows to show how the BSC is presented on the training material at ABConsulting. The strategy map is used as an illustration because of its importance to ABConsulting in implementing the BSC in consulting engagements.

5.1.2. The Strategy Map: A Strategy Visualization Device[47]

The BSC training slides at ABConsulting contain much broader information than just the BSC framework. Because of the central position of an organization's strategy in the BSC design, there are many slides explaining key management issues relevant to strategy such as Porter's Five Forces model (Porter, 1980, 1981) and market differentiation. From this, we can clearly see that the training material is a blend of the old and the new, and of the familiar and the innovative ideas of management. There are two slides explicitly titled, "strategy map".

These strategy map slides are a combination of texts and graphs. For instance, on the introduction slide for Strategy Map, there is only one sentence presenting what it is on the screen: "a tool that documents and communicates the path from strategy to action". While in the explanatory notes area on the left hand column of the same page in the course material, there are five short paragraphs further stating the purpose of using it and what it does.

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[47] According to Kaplan and Norton (2004), a strategy map is a central part of the BSC framework.

(1) "The strategy map helps organizations to raise awareness of strategic issues.
(2) When the strategy map is displayed prominently, members of an organization can see what the organizational priorities are.
(3) The strategy map is a means of communicating and documenting an organization's plan to translate strategy into action. Strategy maps are also referred to as cause-effect business models.
(4) As a documentation tool, the strategy map enables an organization to capture its strategy and the plan for achieving it in a central location.
(5) As a communication tool, the strategy map serves to provide a sense of direction and to raise awareness of organizational priorities".

The next page introduces the Strategy Map Architecture where there is a graphical representation on the main slide, and six short paragraphs on the left hand column area further stating what it does (BSC V#1, 2000, p.70).

(1) "The strategy map captures relationships that must be in place to achieve the strategy. It can be regarded as a cause-effect continuum that illustrates how actions translate into organizational success.
(2) The path from strategy to action is expressed through three elements: strategic objectives, critical success factors, and actions. Strategy articulation and comprehension become more precise at each level of the map through the identification of these three elements.
(3) Each element on the map can be considered as a link in the strategic traceability chain. There is no such thing as "the weakest link" – every element contributes to achieving strategy.
(4) Each layer of the strategy map explains how the organization plans to do things differently to achieve strategy. The difference can be in relation to competitors or to current performance".

From these excerpts, the strategy map is believed to have many conceptual advantages as well as practical usefulness. The architecture graph is a template depicted in a flowchart with boxes containing key concepts such as strategy and actions, and arrows linking these boxes in a direction from left to right. In ABConsulting's version of the strategy map, this direction expresses the path from strategy (which is at the left) to action (which is at the right side) through the three central elements: strategic objectives, critical success factors, and actions. This is illustrated in diagram 5.1: architecture of a strategy map.

[INSERT DIAGRAM 5.1 HERE]

From these explicitly drawn linkages, a complex and abstract concept such as *strategy* is broken down into elements that are supposed to connect more closely to actions on more operational terms. The logic here is that "strategy articulation and comprehension become more precise at each level of the map" from left to right (BSC training slides). The belief is that by adding specific actions to the strategy map, "employees can see how to influence strategic objectives through their own actions" (ibid). However, not all operational activities are represented on a strategy map, and those represented are what are deemed to be "the core operational functions that are linked to the execution of strategy" (BSC training slides).

In such a way, the strategy map graphically demonstrates the relationships from the top level management on the left to the operational employees on the right. Rather than having KN's (2004) generic design, which is a top down structure of the strategy map indicating a hierarchical relationship, the strategy map template at ABConsulting utilizes a horizontal structure from left to right in order to communicate their argument that everyone is at the same level, but is only carrying on different kinds of tasks.

It seems that the course material has undergone several versions since 2000. Details of these versions are outlined in table 5.1.

[INSERT TABLE 5.1 HERE]

Comparing the first available version in 2000 (BSC V#1) with the most recent in 2005 (BSC V#5), most of the slides remained the same, except one[48] important change. The latest version has more complicated forms of strategy maps classified as the (1) *de-composition map*, which was similar to the previous version, and (2) *bubble diagram map*, a more complex graphical representation of the strategy map (BSC V#5, 29). There is no text on the left column to explain the Bubble Map. Rather, according to the instructor at the training workshop (consultant A), the Bubble Map has been recently introduced by Microsoft in a white paper titled "Bringing the BSC to life: the Microsoft BSC framework" with its development of extensive software support. Casual remarks were made concerning a possible collaboration between ABConsulting and Microsoft to help software implementation. The emphasis was not on the bubble map per se, but rather on the software. Then the instructor went on to introduce automation software that is available on the market and offered to help if any participants were interested. Obviously this can be seen as a sales pitch to cross-sell other related services to BSC course participants. In order to make it more convincing to the participants, the instructor mentioned that ABConsulting has delivered similar projects, which offered advice on implementing ABC software.

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[48] Another change seems to arise due to the researcher's informal participation to update the BSC material as requested by the firm. This is the addition of more recent developments of the BSC by KN. From this we can see that ABConsulting explicitly seeks to add new material (rather symbolically) to the training slides to make it appear to be more up-to-date.

To some extent, the unchanged and the changed slide not only reflect a more or less stable understanding of the BSC in general by the consultants at ABConsulting, but also a more developed deployment of the strategy map in putting it to work in operational terms. In other words, there is little further development of the BSC in terms of theoretical understanding, but an attempt toward practical application. In fact, the firm believes that it used strategy maps long before the release of KN's book (2001), which formally introduced the idea of a strategy map to implement a BSC (Consultant A). KN (2001) comment that the use of strategy maps originated in practice, but unfortunately they provide few details on how it was first learnt. It is interesting to know that practice tends to converge globally. This suggests that local practice of using the strategy map may have long existed but not been widely publicized until KN wrote about it. In a historical account written by the former vice president (Schneiderman, 2004)[49] of Analog Devices (ADI), the organization KN drew upon in the initial formation of the idea of the BSC, the use of strategy maps in ADI originated in 1986.

> "It was borrowed from a framework developed in System Dynamics and popularized by the proponents of systems thinking and organizational learning: the causal-loop diagram. A strategy map diagram superimposes on a fixed skeleton that spans the financial-customer-internal-learning and growth system of BSC classification" (Schneiderman, 2004).

Another interesting feature of the use of the Strategy Map at ABConsulting is that it has been linked to other management techniques such as Business Process Redesign (BPR). It is believed that clients do not need to implement a BSC framework in order to utilize Strategy Maps (Consultant A). As explained in the BSC training notes, the strategy maps are also referred to as cause-effect business models both as a documentation tool as well as a communication tool. Thus at ABConsulting, the Strategy Map is understood and applied more widely as a standalone technical tool for executing strategy. Moreover, the consultants at ABConsulting believe that they have a unique approach to apply the BSC that incorporates 'real' organizational practice. As one consultant commented, compared to Kaplan and Norton's framework, the firm's own model is a *more structured* approach to allocating resources to core operations and special projects (consultant A, his emphasis). Whether this is the case or not, this reflects local customization of the BSC at ABConsulting.

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[49] He was responsible for the implementation of non-financial measures in late 1980s in ADI and thereby has first hand knowledge concerning the initial development of the scorecard approach. According to Schneiderman (2004), there had already extensive development and use of strategy maps in 1989 in ADI.

These BSC slides are fairly standardized across different clients and participants at various management education courses. The purpose of using these slides for a project training session is to provide a common understanding of the BSC and its usefulness, as consultants in ABConsulting understand it. This common understanding sets the scene for later action by the consultants to carry out further 'acting on' and 'representing' the BSC.

5.2. Conducting Research Studies To Improve The Generic BSC Framework

Another aspect of making the BSC practical is that ABConsulting has been seeking to improve the BSC by conducting research studies *to develop more adequate measures*. According to interviewees, ABConsulting has always emphasized being innovative as a management consulting firm, and was trying to develop more *innovative* and specific measures for L&G at the time.

About five years ago, the firm initiated a research study, titled "Organizational Learning and Growth: A Measurement Study" (hereafter OLAG), to further develop the Learning and Growth (L&G) perspective. The motivation of this research study was based on the firm's belief that the L&G perspective, though considered a very important aspect in the KN's framework, was not adequately modeled in the BSC literature. ABConsulting felt this resulted in very few meaningful measures being available for organizations. For ABConsulting, L&G needed to be developed in greater depth, while the other three BSC perspectives[50] were well established with other management consulting firms using similar measures.

> "Through this combination research-consulting assignment, your organization will develop a greater understanding of: how to measure knowledge, learning and innovation; how your people learn; where are the sources of knowledge in your firm; and how you capture and retain this knowledge. The management of these processes will lead to reduced costs and increased competitiveness through: better use of knowledge assets and focused training and learning opportunities through out your organization" (The OLAG proposal, p.1).

This OLAG study used what ABConsulting called a "Research Study Group" approach (RSG) to develop a model of measurement in terms of knowledge, learning and innovation. It sought inputs from participating client organizations to facilitate a greater understanding of specific organizational needs on learning objectives and approaches. In the OLAG proposal to recruit prospective clients to participate in this study, ABConsulting believed that a RSG was an excellent approach to bring together a selected group of organizations (as clients) into a single, focused study facilitated through a consulting research assignment. The RSG aimed to combine a specific research theme with opportunities for client participants to interact with other organizations who were interested in similar issues. The RSG involved group sessions to encourage open exchanges of ideas, as well as individual consultations and customized analysis. Moreover, the final output for the project also included a customized report for each participant firm to enable an improved understanding of its own knowledge measurement and management.

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[50] namely, customer, financial and internal process.

The intent behind ABConsulting using this RSG approach was not only to "cross fertilize" ideas between industries and organizations, but also to reduce costs for participating firms (as part of the cost for conducting the work was shared by all participants). The firm believed that group participation and input is more likely to lead to an enhanced understanding of the theme of the topic (e.g., definition of concepts and classifications) drawing on dissimilar backgrounds and cultures, and producing more beneficial results.

> "Prior studies using group sessions of non-competing participants have allowed for open idea exchanges. Such 'cross-fertilization' between industries can be the birthplace of breakthrough ideas. As well, sessions with experts in the fields of Knowledge Management, Innovation, Learning Management Technology and Competency Profiling will be conducted allowing for 'brain picking' at a substantially reduced cost from contracting them individually. When the opportunity allows, participants will be invited to presentations from representatives of firms identified as 'Enablers', those that have helped other businesses to become examples of best practice" (The OLAG proposal, p.2).

In order for a group study like this to be effective, ABConsulting felt that client participants had to be carefully targeted. They therefore approached non-competing firms and also encouraged more open exchanges among group members. ABConsulting believed that another benefit of using this group approach was to attract and encourage small to medium size firms to participate. It was understood that high consulting fees are a major concern of small firms (consultant D). As a result, reduced cost from using a group approach made this *research-consulting assignment* more accessible and appealing for small businesses.

OLAG was based on an online survey tool, which was used to gather preliminary data and required responses of at least three employees from each participating client organization. Survey responses were also corroborated by individual interviews and meetings with senior managers and team members to gain further insight into specific needs and more tacit knowledge practices.

ABConsulting was responsible for the design and administration of the online survey tool, as well as the analysis of the data, documentation of exemplary and best practices, and presentation of the survey results. Based on a revised BSC model as depicted in figure 1, the survey questions involved eleven discrete dimensions, a total of a hundred and thirty-four questions, using a 5-point scale from strongly agree to strongly disagree. This design of OLAG using both online survey and face-to-face interviews has enabled a further opportunity toward knowledge leverage for ABConsulting, since they believed that the online survey tool captured highly credible, real response data that was believed to have the capacity to interest and convince more prospective clients. Interviews with representatives from participating group members offer another chance for consultants to get closer to the clients to talk about issues and problems.

According to consultant interviews, conducting this research was perceived as reinforcing ABConsulting's reputation as innovative, and helped in building better client relationships through a process of getting to know the clients better through doing research together. They also felt that in order to develop better L&G measures that are meaningful to real organizational needs, consultants need to work closely with clients to understand their objectives and capabilities. Conducting OLAG provided ABConsulting with a great opportunity to learn about participating organizations so that ABConsulting can leverage what they have been doing with the L&G.

Conducting OLAG also provided ABConsulting the opportunity to know the problem areas that participants had. As the group worked through the process, they identified more knowledge gaps and management problems. Additionally, they recognized the need to develop more relevant measures related to specific learning processes. This lead to more possibilities for future work - if some participating group members saw a need to develop measures relevant to their own specific situation, this could in turn create more consulting work possibilities for ABConsulting. Furhter, since ABConsulting felt it knew them better through conducting the OLAG research, it would be more likely for the clients to continue to work with ABConsulting, rather than finding someone new (Consultant A).

Another indirect advantage of this research study was that it enabled ABConsulting to develop more relevant management course materials on organizational learning and knowledge management. Because organizations often differ greatly in learning capabilities and styles (either at the organizational or individual level), by working closely with clients to learn more about what they define as important measures toward learning, ABConsulting expected to leverage the findings for future projects. This also enabled ABConsulting to develop more course materials for clients who had diverse training and communication needs.

The relevance of the OLAG research to the theoretical themes of the present study can be summarized as follows. It can be seen as a strategy for ABConsulting to develop its own understanding concerning the BSC and tacit skills in working with it, in the sense that OLAG is a good way for ABConsulting to learn from the clients. Inputs gathered from actual clients' experiences can then be claimed as 'data' to convince other prospective adopters of the BSC. Conducting a research-consulting assignment like this is a way to 'make up' the potential users of the BSC whose interests are enrolled through a collaboration process.

5.3. Adopting The BSC As The Firm's Own Management Framework

ABConsulting not only delivers the BSC as a consulting service to clients, but also currently uses the BSC for its own internal management, which provides another opportunity for examining how the BSC can be used. It also provides the firm another means of knowing the BSC. Specifically, ABConsulting uses the BSC as an evaluation framework to measure individual performance, as well as a strategic management framework to organize its service areas.

5.3.1. An Evaluation Framework for Performance Appraisal

At ABConsulting there is a general template for its performance appraisal for all employees, both consultants and non-consultants. Using the BSC framework, this performance appraisal template enables the construction and re-production of a personal scorecard which has an individual score assigned to each evaluation criterion in different areas of activity, plus a graphical depiction of overall personal performance. The personal scorecard is designed based on this template but is customized to fit specific individual requirements. The initial development of the personal scorecard was negotiated between the employee and the president "to ensure better understanding and clear expectation from the beginning" (Internal document, Performance Appraisal). The firm uses these individual scorecards to review the performance of each employee on a quarterly basis.

The assessment is also through a face-to-face performance review meeting between the president and the individual (who completes most of the scoring process him or herself before the meeting). I attended two of these evaluation meetings during my fieldwork at ABConsulting. One was with a junior consultant and the other was with a support staff. Each meeting lasted about an hour. During the performance review meeting, the president asked specific questions to confirm the scores or sometimes requested explanations of why certain scores were given. Also the president gave suggestions on future training and education needs, as well as areas for improvement.

Overall, the performance appraisal meetings involved both parties discussing progress and what needed to be done in the future. Part of an individual scorecard is tied to compensation (such as sales targets). But because I was only able to observe the performance reviews for a trainee consultant and an administrative staff member, the meetings were conducted in a rather relaxed manner, with little discussion on meeting sales targets or compensation.

The design of graphical reports is believed to be very helpful because they provide summarized information. The BSC performance template at ABConsulting is built in such a way that once all scores are entered and confirmed, a bar chart is automatically produced to show the overall performance of an individual. Produced in Microsoft Excel, this chart is depicted with the vertical axis as the score in terms of percentage and the horizontal axis having four parallel, vertical rectangle bars designated as the four perspectives of the BSC (4Ps), with lengths proportional to the percentage of scores.

The BSC used as an evaluation tool at ABConsulting incorporates the generic 4Ps: Financial (e.g., sales from both consulting service and management courses), Internal (e.g., deliver project on time and budget and written work), External (e.g., client relations such as client referrals and testimonials) and Learning and Growth (e.g., taking training courses). There are currently sixteen items on ABConsulting's BSC template. Most of the items on the BSC such as that of financial, internal and external perspectives are quantified in terms of either dollar amounts or percentages, with a target value underlined for emphasis.

Some are discrete measures with a choice of yes or no, for example, most of the measures under Learning and Growth perspective.

Each perspective is subdivided into both general and specific goals, with the former applying to all consultants regardless of tenure, and the latter is customized to suit the individual backgrounds and specializations. For example, for the L&G perspective, junior level consultants are required to take sales and marketing related courses and more senior consultants are encouraged to take consulting related courses in specialization areas that they personally focus on, or towards achieving professional designations. These specific goals will be set quarterly to reflect updates and changes of learning directions.

Currently there are three employees who hold the Certified Management Consultant (CMC) designation at ABConsulting. These three principal consultants have achieved this designation during their work at ABConsulting, and two other junior consultants are currently working towards it. Consultants feel that a CMC designation provides some level of legitimacy for themselves when they interact with clients. The firm emphasizes that each of its consultants is committed to obtaining and maintaining the CMC professional designation, as a source of third-party assurance to the quality of its staff and product. Also it emphasizes that its consultants are bound by the Uniform Code of Conduct, which explicitly demands client confidentiality.

5.3.2. A Strategic Management Model Integrating Service Offerings

At a more subtle level, ABConsulting uses the BSC framework (i.e., the 4Ps) to conceive and rationalize its different areas of consulting services such as

BPR, ABC, customer satisfaction surveys, and KM. The assumption is that if these 4Ps are important to all organizations (Kaplan and Norton, 1996), then ABConsulting can help clients through delivering various services that can address all the 4Ps. Consultants learn that the BSC integrates not just their work and firm, but it can also be used by clients in this manner.

The BSC is used as a strategic management framework to conceive the links among the firm's services and activities, as compared to merely a performance measurement tool. And more important, the use of a well-publicized framework like the BSC helps to rationalize and to convince clients of consultants' claimed solutions. For example, BPR and ABC are proposed to help clients address key issues regarding the Internal Business Processes perspective. Satisfaction surveys are one way to measure the customer perspective, and KM and innovation studies develop the L&G perspective.

The firm's use of the BSC acts as a conceptual framework at the strategic management level, enabling ABConsulting to conceive, rationalize, re-organize, and cross sell its services in different areas. In particular, the BSC is used as a powerful rhetorical tool to reinforce the potential of cross-selling, and its use for its own management, ABConsulting will more likely convince those clients who have already adopted the BSC (thereby more or less buying into the BSC philosophy) to consider purchasing other related services from ABConsulting. And its internal use helps to convince themselves of the value of the BSC and to provide first hand knowledge on how it 'works'.

While the practice of cross selling is nothing new in the management of professional service firms, the key here is to use a somewhat more legitimized framework, the BSC, to make this cross-selling sound as natural and obvious as possible. At ABConsulting, the BSC is used to illustrate its integrated service offerings to such an extent that selling any one of the services provides existing and potential markets for selling other services because all of the services are understood as being closely related and connected in this BSC framework. According to several consultants, they have been approached by BPR course participants for BSC related projects. And the firm believes that Activity-Based Costing work has lead to a couple of BSC projects for ABConsulting, simply because the BSC framework was introduced and talked about during the ABC course presentation (Consultants A & D). The firm believes that there is a strong correlation between courses and projects, though there might be a time lag that is unknown at the moment (Consultant A). The fact that several BSC projects were actually started from BPR and ABC work has made ABConsulting more conscious of this possibility. As a result, the BSC framework is used to act as a tool for ABConsulting to justify the importance of all the service areas it offers to prospective clients, on the ground that they are all related to the four central perspectives of the BSC.

This internal use of the BSC offers tacit knowledge and of the construction of ABConsulting as an expert in BSC applications at a practical level. It is more likely to convince a skeptical client when consultants at ABConsulting mention their own experiences of using the BSC. According to interviews, practical skills developed through actual usage of the BSC tend to be well received by prospective clients in sales meetings (Consultant A). As consultants obtain more knowledge from their own experience or from their clients, the BSC has more capacity to be customizable and manipulable by consultants to make it more relevant.

5.4. Summing-up

The above analyses suggest that management consultants exert their own influence in translating popular management accounting ideas and techniques such as the BSC, and reflect their own approaches, which may be quite different from other potential influences, such as academic institutions and R&D organizations (Lukka and Granlund, 2002; Jones and Dugdale, 2002). Management consultants utilize different areas of knowledge, for example, they combine abstract and generalized knowledge from academic institutions, with industry-specific and often tacit knowledge they obtain from clients.

Management consultants organize and transform combinations of knowledge in an attempt to make it more explicit and practical so that the resulting knowledge can be understood and applied by practitioners. This practical[51] knowledge created by management consulting is characterized as more action-oriented, experience-based, and particularly emphasizes activities and work steps that are geared more specifically toward clients' needs within their own environment. In part this emphasis may be due to the fact that consulting project is most often based on billable hours.

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[51] The term "practical" used here refers more to the practical needs of clients as busy managers and executives, perceived by consultants. Thus more structured approaches to complex problems are taken place such as the use of bullet points, work steps, etc to break down a BSC implementation to a manageable process which at least appear to be doable. Bloomfield and Vurdubakis (1994) have extensive discussions on the use of bullet points in consultancy reports which seek to appeal to managers' busy schedule.

Chapter 6 Making the BSC Practical for Clients

So far I have shown how consultants have found ways to make the BSC workable for themselves, and fit their own needs as users. In a way, constituting knowledge is to constitute particular ways of knowing and believing. The use of the BSC by management consultants can be understood as reassembling existing 'facts', linking and distributing activities, resources and actors, standardizing organizational routines, knowing and directing where to look to seek relevant information, and producing new, more or less, contested facts.

The present research does not dismiss management consultants as merely selling services. However, it does not assume the primary influence of management consulting either. Management consulting provides a setting where various actors work together in order to achieve something that can be represented as common goal, as set out in a project contract. Through a translation process, the BSC is talked about, re-defined, modified, re-constructed and implemented in client organizations (Preston et al., 1992, p. 561-565). Whether it is seen as 'common' will depend on the particular translation.

Overall, there are at least two aspects of "making the BSC concept practical" in the observed management consulting projects and consultants' daily routines. In a management consulting context, it is necessary to make the BSC both *workable* for the consultants and *practical* for their clients. The previous chapter focuses on making the BSC practical for consultants. Though ABConsulting uses the BSC in its internal management, its primary need is to be able to talk to its clients in an intelligible way and to be able to deliver BSC training or projects. The focus of analysis of the current chapter is how consultants attempt to make the BSC practical for their client organizations as potential adopters. Consultants at ABConsulting need to make their clients believe that the BSC is *conceivable* and *doable* in their own organizations.

Translation occurs throughout the consulting process and makes the BSC better apprehended by both consultants and their clients by relating it to more specific organizational contexts. The BSC is also made more practical by linking and incorporating it into the day-to-day operations of the client organization.

In practice, consultants need to "make sense" when talking to prospective clients about the practical value and usefulness of the BSC. In other words, consultants need to *make their clients see* 'what they see', and *do* 'what they do'. Following an ANT perspective, this reflects the need of *translation at work*, which is to "describe how one must entice others to believe in and accept the veracity of a statement" (Latour, 1987, p. 105). Specifically, it reflects an implicit translation through the following arguments of *the I* (the consultant), *the you* (the client) and *the they* (other client organizations): "I want what you want" and "I want it, why don't you?" (Preston, forthcoming, p. 4), or they want it, why don't you? The first translation helps explain how the BSC is used and adapted in such a way to convince potential clients that adopting and adapting the BSC is in their own interest. The second and third translation reflects how management consultants act as knowledge experts to endorse and validate the use of BSC using their own and others' experiences. These can also be seen as attempts to increase the marketability of ABConsulting through the deployment of the BSC.

Obviously, the more knowledgeable the firm becomes about the BSC through its own usage and collaboration with clients, the more likely it is able to convince its audience, and the more likely for prospective clients to buy its work.

To facilitate client acceptance, it is necessary for consultants to create a fit between a technique and the organizational context and culture where the technique is to be received. Many management ideas are characterized by vagueness, elusiveness and a lack of definite content, which makes them easily adapted to the needs and convenience of different situations and permits them to be co-opted by different groups. In a management consulting context, the adaptation of knowledge to local circumstances, interests and existing practices is even more critical for consultants in order to create ready acceptance of the ideas from the clients' side.

The central concern of this chapter is to examine a practical translation of management accounting techniques. The translation practice in this field addresses several dimensions in terms of conceptual and practical, or technical and relational ('social'). Specifically, in a management consulting context, this is illustrated through a customization process of the BSC to fit the needs of adopters. Translation can be seen as a theoretical construct while customization is an operational term used by practitioners to elucidate specifics during consulting engagements.

For instance, customization during a BSC consulting engagement involves a broad range of activities, such as writing proposals and producing project outputs in the form of deliverables. These are particular modifications for a specific project based on existing work routines or standard templates specified by ABConsulting. For example, existing templates of proposals and reports are more or less standard across projects, hence customization refers to the provision of revised versions of these templates to specific client projects.

Because of the practical difficulty in studying the process of translation (its un-obviousness will be discussed shortly), one way is to trace the inscriptions and common technologies being utilized. The use of common technologies masks the translation process by appealing to their taken-for-grantedness and ready acceptance to such an extent that changes are made less obvious and more natural and thereby more acceptable. For example, the use of texts, work steps, software and graphic tools reinforces what consultants say and do in the workplace. In particular, this research follows consultants in their construction of the BSC as a form of management knowledge. Rather than assuming consultants get work by selling grand ideas to passive clients (a rather romanticized view toward the diffusion of management knowledge), my research focuses on the actual process of how consultants achieve their goals in obtaining projects from clients, and subsequently how they translate an idea to action through inscribing and writing practice.

In this process of reproducing the BSC, the use of various common technologies and inscriptions is crucial in initiating, enrolling and securing the networks of support with a range of objects and allies connected by and through its constitution, both human and non-human. Examples of networks include business school academics, industry and professional associations, software companies, other management consulting firms and client organizations (including past, existing and potential).

6.1. Translation And Its Main Components

Translation in this study includes any actions intended to modify and to adapt the 'generic' BSC framework and the strategy map (as publicized by KN in their 1996 and 2001 books), or relevant aspects of its operating context in a specific organization, such as users' skills or procedures associated with the BSC practice. Translation happens when there is any action intended to correct, extend, or otherwise customize the BSC framework to reflect the specific operating requirements of a particular client context. Examples include the addition or exclusion of work routines, modification of input files and data provide by clients, and customization of project output such as strategy maps, process maps, the BSC templates and final executive reports. Accounts of customization described or observed during the course of the research were captured in detailed field notes.

Translation may address the more technical aspects of the BSC per se, such as any attempted revisions of templates (either KN's, or ABConsulting's internal templates), or users' procedures around the BSC, as well as the users' assumptions, knowledge, or relationships, whether intended or not. The relational aspect of the translation is more important in the sense that it is an attempt to reconcile discrepancies or decrease ambiguity and uncertainty in meaning or understanding. Inevitably, during the process of translating different meanings, there are negotiations of interest among actors and sometimes trade-offs have to be made in order to reach a common understanding of the BSC, or to re-define a common interest (Carlile, 2004, p. 559). Moreover, translation may take place differently in different circumstances (Chua, 1995, p. 115).

Translation of an idea takes place in a way that it is not visible or conscious to those who are part of this process, or rather, in such a way that resistance or rejection of the idea is minimized. This may due to the fact that potential users can see a specific new technique as a distinct artifact only for a limited period of time. Later, their views are obscured by integration of this new technique into a complex of existing organizational systems, and the habitual behaviors that sustain it. Translation has the component of transformation, but can involve adjustment as much as change. Once the new technique is translated and assimilated into the larger organizational process, it is unlikely to be seen as new.

The indirect way translation happens is partly facilitated by the use of certain common technologies that are seen to be straightforward and reinforce understanding and acceptance by the users. It is emphasized that the role of technological and non-human actors, such as computer software and paperwork, is crucial in this process because of their persuasive power by possessing many rhetorical advantages, such as mobility, immutability, and facticity (Chua, 1995, p. 116; Robson, 1992, p. 692).

Previous studies have highlighted the importance of using visual artifacts, such as flipcharts and whiteboards in communicating ideas (Olson et al., 2002; Sapsed and Salter, 2004). These artifacts are argued to provide a basis for negotiation and knowledge exchange between differentiated communities of practice. Specific "common technologies" used by consultants at ABConsulting include common office tools such as flipcharts, "brown paper and sticky" (using ABConsulting's terminology); common computer programs (Microsoft PowerPoint and Visio programs) and various graphical tools such as flowcharts and fish-bones that are produced in Microsoft Visio programs.

For instance, one way to reach a shared understanding of what the client needs[52], is to set up a pre-sales meeting or a project kick-off meeting, in which a discussion of 'problem re-definition' is carried out, facilitated by the use of "brown paper and sticky" and Post-It notes with concepts written on them to customize specific needs on site. Rather than being used in a conventional way as mere office tools, these common technologies such as Post-It notes are innovatively utilized to facilitate consultants' work with clients. For example, Post-It notes are not simply used to leave a note, but are used to facilitate the re-construction of a BSC framework through brainstorming and strategic planning sessions.

This brown paper and sticky practice is especially useful in facilitating group discussions for at least two reasons. First of all, consultants can write easily on these Post-It notes with different concepts such as goals, measures, and timelines etc. that are perceived and agreed as important for the client organization. Changes are comfortably dealt with because these Post-It notes are easily removable and quickly replaceable. They also adhere to most surfaces such as white boards or flipcharts, and can be removed without leaving marks.

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[52] other ways of knowing the client may be through existing personal relations or dealings through previous projects engagements.

Secondly, self-stick notes are also easily repositionable. Consultants can move them around with great ease to such an extent that the originally proposed framework is conveniently and almost unnoticeably (re-) constructed so that the client's needs are accommodated as discussion is moving along. The use of Post-It notes (with different colors and sizes) enables the management of the process of organizing and communicating group thoughts and ideas to be more efficient and more effective. More important, the use of Post-It notes is a convenient way to make the BSC project doable and controllable for management consultants by which they can (re-) write it, (re-) stick it, and remove it. According to consultant interviewees, consultants find it a very practical way to use Post-It notes on whiteboards or flip charts to map and customize the BSC framework.

When building the specific scorecards, 'flow chart' techniques such as 'fish-bones' (because of its visual resemblance to a fish skeleton) and graphic tools such as Microsoft Visio are used to produce a graphical representation of the deliverables to clients. These graphical techniques and tools are essential for facilitating the process of knowledge translation in a management consulting context.

6.2. Translation of Problems & Specific Forms of Translation

According to Bloomfield and Best (1992, p. 535), "problem formulation and the posited solutions which are part of the procedure of systems development can be viewed as a process of translation or problematization in which solutions are not simply matched to problems", but rather problems are re-constructed in such a way that a certain solution is known to exist. Moreover, the ambiguous nature of management tools (e.g., high level of uncertainty regarding their value and benefit) reflects significant interpretive flexibility associated with their design and construction as technological artifacts. Hence it is proposed that the *constitution* of the organizational problem for which the BSC is an appropriate solution is through a social process of problem-solution *identification* and (re)-presentation through consultant-client interaction.

Thus the focus is not on what problems *really* are. But rather, following Bloomfield and Best (1992), problems are either identified or re-defined (through a translation process) by consultants in terms of existing 'solutions'. The emphasis here is on the struggle to *speak* for problems, to represent and (re-) define them and thus to win acceptance for particular solutions. This process may also involve setting or re-negotiating (another translation) organizational goals and the "construction" of common interests[53] (as it does not necessarily exist or pre-given) amongst the groups or actors involved, through which client problems become translated in such a way that they're perceived as tractable and doable in terms of consultants' proposed solutions.

For illustrative purpose, there are three forms of translation, which are often inter-related, overlapping and inseparable in practice: (1) translation of problem-solutions, (2) re-negotiation of goals and objectives, and (3) reconstruction of client interests. Consultants' efforts to translate problems, goals and interests can occur at any stage of a consulting project.

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[53] A more detailed analysis of the construction of common interests is illustrated in chapter seven using a case study.

Normative consulting literature proposes that a management consulting process typically includes at least four phases: (1) initial contact with the client (entry); (2) preparing a proposal outlining work plan and steps, (3) implementing the work plan, and (4) completing the engagement by presenting a final report (if any) and sending out the invoice to the client (Kipping and Engwall, 2002). The first two phases can be labeled as the initial stage where the consultants are trying to secure an engagement through talking and writing to the prospective clients. The third phase is the delivery of the project, and will include various tasks depending on the nature of the work. The final stage is when the client accepts the work and pays for the contract. Each stage involves attempts and struggles of enrolment and counter-enrolment (Callon and Law, 1982) by both consultants and clients. None of the stages is as straightforward as the normative consulting literature would suggest (e.g., as in Kipping and Engwall, 2002).

My field observation of 'how a BSC project gets done' at ABConsulting provides insight on consultants-clients interaction as the former try to convince the latter. My observations suggest that during different phases of a client engagement, consultants use different technologies, techniques and inscriptions to *make the BSC practicable and doable*. Most significant, during the early phases when a generic BSC is presented to clients as a possible solution for performance measurement, (or many other problems), it is presented as a solid methodology, a framework well established, with consultants' own promise to customize it to fit the client's need. In this initial stage, involving proposal writing, an explicit effort is made to customize the list of client references in order to expand the network of support, that is, to refer to former clients that are known or recognized by the present clients to reinforce credibility and trust. During the implementation phase, details of the BSC framework are customized through re-presenting and re-writing to situate it and to fit existing local practices of the client.

6.2.1. Translation Of Problem-Solution

The translation of a problem is a stage where consultants *re-define* problems in a specific organization, usually during initial contact with a prospective client. Either consultants or clients can take the initiative to start this process by identifying a problem. Consultants are often perceived to take the first step because an essential part of their job is to make sales calls to initiate pre-sales meetings and talk about issues and problems. Pre-sales meetings and social events provide an opportunity to meet face-to-face with prospective clients, gain information about their organizations, learn about their concerns and current challenges at work through which potential project opportunities emerge. Sometimes from a client's point of view, there does not exist a perceived problem until the consultant comes along and makes an issue so visible that it may eventually be conceived as a problem.

However, there are cases when the client identifies a problem and actually calls for help and/or a solution. This can be seen as a critical stage for consultants to get work but mere selling and promoting a technique is not likely to be well received by the clients unless it is made pertinent to the issue at hand. The process of problem formulation and identification is complicated and rhetorical justification and persuasion will be involved in formulating problems (Norreklit, 2003; Green, 2004).

Oftentimes problems are redefined in terms of existing 'methodologies' owned by the consultants. This happened in several sales meetings when prospective clients expressed performance measure problems, for example, the existence of too many measures. At this time, the generic BSC framework was proposed to reduce and balance the number of measures focusing on the 4Ps. To minimize client resistance, the BSC is suggested not as *the only* solution, but rather as *just one* among many possible solutions. This is because it is always possible that the prospective client is currently using some other forms of measurement framework that the consultant is not aware of.

ABConsulting emphasizes that the BSC is "an *example* of a performance management framework that provides a *unique* approach to raising awareness of strategy and obtaining strategic information" (BSC course material). Although it is presented as 'one example', the BSC is in fact *the* PM model by default at ABConsulting. Some consultants believe that they "use the BSC as being synonymous with PM, and so it's kind of like making the BSC by default a PM tool" (consultant F). In order to facilitate understanding from an abstract and conceptual level to a practical and doable level, the BSC is often presented graphically to prospective clients.

A BSC framework serves as a fixed template, which can be applied to most prospective client organizations as a starting point. Following KN's original design, it links a central box containing strategy (missions or organizational objectives) to four boxes containing the 4Ps, forming a circle surrounding the strategy. The generic 4Ps of the BSC framework are seen as prevalent to almost all types of organizations in various industries, although the exact labeling and details of these 4Ps may vary, and other perspectives could be included when necessary (KN, 1992). A strategy map will be mentioned at this point by consultants, but details of how to go about it are often not discussed. It is simply described as a visual tool that documents and communicates the path from strategy to goals, objectives and finally to actions. But of course, by proposing the BSC as such, the consultants do not necessarily get the project unless the clients buy into the suggested solutions.

Specifically a sketched visual expression of the BSC concept would often be drawn for the client. The BSC is used to describe a business in terms of four central perspectives, which according to a client interviewee, appear to be simple, yet conceptually powerful in catching managerial attention. This would then set in motion a process of enrolment and counter-enrolment (Callon and Law, 1982) in which consultants' sketches (enrolment) and the client's comments (counter-enrolment) would iterate into a mutual understanding of what the other party really "meant".

In one such situation, a government client asked for a feasible solution about performance measurement for his department and also other departments who have a formal reporting relationship to his organization (Client P). Client P showed some initial interest when the consultant (Consultant B) talked about the BSC framework but indicated that he was unsure about what his colleagues would think of it. What the consultant did at this time was to offer a free information session about the BSC for client P and his colleagues. Client P was a little surprised to hear that consultants would do free consultation. Even though consultant B said very frankly that since ABConsulting has never worked with the department before, this would be a good opportunity to open the door for future projects; this offer of an one-hour free session was still very well received by the prospective client (and led to a one-day in-house training workshop for Client P six months later).

At first glance, consultant B's offer seems to conflict with a common perception about the commercialism surrounding management consultants. However she was clearly hoping to get future work. Thus this one-hour free session was clearly a move to enroll prospective clients. When I expressed confusion as to why this was so, another colleague of consultant B responded jokingly that it was good to make clients felt guilty about the free service they got. He believed that this would make them more susceptible about future work possibilities. This can be seen as a form of *power in potential* (Latour, 1986) that increase the chances for consultants to secure future work[54].

6.2.1.1. Modeling Processes through Flowcharts

When the client describes a issue that is somewhat detailed and messy (because it is always embedded in the specific situation), the consultant has to be able to suggest a practical way that not only serves as a solution but also is practically doable. A grand idea may sound great but what clients often need is help in how to go about doing it. One way is to model a solution with complicated processes into definitive steps. Categorizing, dividing, or separating a continuing practice into pieces that can be dealt with step by step is a powerful way to make a complicated situation thinkable and thereby doable (Bowker and Star, 1999). What consultants can offer is a conceptualizing tool to model processes of implementing the BSC into a more specific context.

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[54] The reality for consultant B to offer a free BSC session was also because that she could use the standardized BSC slides available at ABConsulting and thus it was in fact not going to cost too much of her non billable time to prepare for it, except the one hour face time she spent at the client's conference room, which can also be seen as a great PR opportunity.

An example is a "process flowchart" that is often used in setting up the stages of project work and identifying the detailed tasks under each stage. Consultants want to be seen by their prospective clients as experts in re-modeling the BSC to fit a client's specific needs in order to make it practical. This perceived expertise of consultants comes partly from their prior engagements with other clients. A project proposal with tasks and work steps outlining what is to be done to some extent substitutes for "knowledge of the process" (Armstrong, 2002, p. 285). Flowcharts are used as a practical tool to represent work activities to be done (Yakura, 2002).

According to Armstrong (2002), management accounting techniques can be considered as a modeling process, which aims to simplify complicated organizational practices. He emphasized that in Anglo-Saxon capitalism "various institutional pressures have worked to dissociate management from expertise" in managing process. By modeling these techniques, it is possible for management to engage with concrete processes, which they can comprehend and manage. The practical needs of management create a market for producing these simplified representations.

6.2.1.2. Knowing The Need for Solution

However, the identification of a problem does not necessarily lead to the identification of the *need* to contact an external consultant, with the former (as to identify a problem at hand) as a more *technical* matter and the latter (as to whether there is resources to hire a consultant) as a more *practical* consideration. It is important here to emphasis the *context* of this problem identification and problem-solving process in a management consulting context. I would argue that problem-solution seeking is not through a self-evident process, but rather that the consultant-client relationship is crucial for a proposed solution to be accepted in most of the cases observed. Organizations learn about each other through ongoing interactions between individual contacts, and inter-firm trust (or distrust) is incrementally built as they repeatedly interact (Gulati, 1995a; McEvily et al., 2003a, 2003b; McEvily and Zaheer, 2005; Perrone et al., 2003). When there is a more embedded[55] personal tie between a consultant and key decision makers from a client organization, the consultant gets to know the problem when it is still embryonic through "what is going on" conversations at less formal and more social events, such as lunch or coffee meetings.

These social interactions provide a comfortable setting for the consultants to get to know the problems and needs of certain client organizations, rather than through a formal problem-solving process. Social interactions are also important because they are a way to establish personal trust, and to increase the credibility of the consultants as well as the perceived legitimacy of the knowledge they are selling. Organizations develop closer bond with others through recurrent social interaction among members or through repeatedly entering transactions with each other.

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[55] According to Uzzi (1996), an embedded tie is when there is high levels of trust, fine-grained information transfer, and joint problem-solving arrangements.

It is worth noting that a solution may or may not be proposed right away at these social events, because it could be the case that problems are talked about at a general level without a need for solution. Even when there is a need to seek for solutions, political support within the client to 'speak to a consultant' may be weak, or funds (budget for hiring consultants) may not be available or not yet secured. Consultants will often follow up on issues that were brought up in previous encounters, and then propose solutions at the right time, that is, when these prospective clients approach external consultants and when funding is not an issue. Of course, not every relationship leads to a consulting engagement nor do consultants only make friends strategically to get work. But it does seem that client relationships tend to increase the chance of the firm to secure more sole-sourced engagements, compared to engagements that originally have open calls for 'Request for Proposals' (RFPs) for all consulting firms to compete.

Spending time in building client relationship sometimes can be more effective than merely responding to RFPs. According to client interviews, it was felt that a consulting project needs to be based on the premise that they have to feel comfortable working with the consultants. In this case, there is more advantage of a sole-sourced project than bidding through a RFP process, which can be very time consuming requiring both parties to follow a formal procedure.

Because of its small size, most of ABConsulting's engagements secured through sole-sourced projects, that is, direct requests from interested clients. Particularly, in the multiple case studies of BSC engagements, I found that most of them developed primarily out of third-party referral networks or previous personal relations. Moreover, referrals and their associated reputational effects were explicitly mentioned in several interviews with both consultants and clients as an important mechanism through which ABConsulting obtained BSC projects and its client organizations learned about the BSC.

In one case, the lead consultant (Consultant A) has been doing work with client C on other projects for a while before ABConsulting got the BSC project. In another case, the CFO of a client is a friend of ABConsulting's president and they have prior contact through participating in social activities together. The point here is not that they are friends, but rather, personal ties are important in producing trust between organizations (Gersick et al., 2000; Gulati and Gargiulo, 1999). In this case, voluntary and active exchange of timely and trustworthy information through personal ties at social events may have indirectly led to the eventual engagement of the project (Client A).

According to client interviewees, aside from the technical expertise, the personality of the consultant is important too. As a client, you want to spend time with someone you like and trust, and a lot of that comes down to gut instinct and intangibles along with references and previous experiences (Client Q). Choosing a consultant is considered to be somewhat like dating, or a metaphor of 'friends by association' (ibid).

6.2.1.3. Enrolling Network Of Support in Proposals

Staring a project does not necessarily represent a rational problem-solution seeking process. Motivations to hire consultants are highly contingent on the organizational contexts including the key decision maker, the project team, and time and resources available at the time. The consulting literature has suggested many possible reasons why an organization hires consultants, including both positive and negative motivations (Lunger, 2005). The most common reason is that an organization is implementing a new process or a new technology with which no one in the organization is familiar (ibid). Drawing upon Lunger (2005), and repeated by client interviewees in my fieldwork, other stated reasons for engaging consultants include the following:

> (1) requiring an independent assessment of a plan or practice and their current progress and status; (2) needing an independent, experienced party to challenge and advise the project team; (3) ensuring an objective, third-party voice to mitigate disagreements and facilitate project progress that transcends office politics; (4) leveraging experience across sectors or markets to bring best practices to a project; and (5) providing specialized knowledge transfer, the product or process knowledge that requires hands-on mentoring and training.

Less mentioned by the clients in my study, Lunger (2005) also observe some further reasons for bringing in the consultants:

> (1) introducing a third party to assist in a "power play" or to "take down" another employee's initiative; (2) doing an "end run" around incompetent employees or groups perceived to be holding up a business process; (3) finding a "fall guy" to take the blame for a faltering project or initiative; (4) creating impetus by paying someone to work because no one internally will step up and own a process or initiative; (5) replacing long term skills

development by outsourcing maintenance when an organization should be developing skills as part of its longer-term strategy.

Despite these many reasons for hiring consultants from a client organization's perspective, my research is concerned to understand what makes a BSC proposal appealing to clients, that is, how an idea is made to be practical. What factors can consultants influence, as proposal writers, to make the proposal more attractive to their clients? What kind of proposal has the most appeal to clients and results in them buying the work?

Writing proposals is one of the important components in a consultant-client relationship. It is not only one of the key tasks involved in consultants' work in order to secure a client engagement, but can also be presented as an accountability document for the client. Once the proposal is signed by both parties, it often becomes the formal contract, which defines the agreed scope of work and deliverables expected by the client. Consulting contracts often take weeks or months to negotiate and sign. Proposal writing can be very time consuming and yet time spent on 'lost proposals' is not counted towards billable hours of a consultant. Therefore for consultants, writing a successful proposal that leads to a client engagement needs to both time-efficient and effective. My observations suggest that there are two important features that make writing a proposal manageable for consultants, that is, having a proposal template to make the writing more time efficient, as well as offering 'obvious' customization to make it more appealing to the prospective client.

Selling a consulting engagement is not like selling a physical product, like a car where the seller can pull together a car quote in a matter of minutes from a list of itemized physical parts and administrative costs. Management consulting is a knowledge intensive service that can be characterized as somewhat indeterminate (Boreham, 1983), especially as compared to physical goods and products, or some well-understood services such as fast food. The intangibility of consulting service means that it is difficult to be fully specified in advance, as well as the work outcome is difficult to measure or define (Yakura, 2001). This intangibility makes it necessary for a consulting engagement proposal to always specify a "deliverable", which is something that the consultant promises to deliver to the client. This deliverable can be specified by each work step or by the end of the project engagement, or both. It can be activities or more tangible outputs, such as a work plan, a process chart, or a report consisting of several pages, or a presentation. By providing something tangible called deliverables as a substitute for intangible consulting advice, consultants provide their clients with a familiar artifact as an outcome of the engagement (Yakura, 2002, p. 960).

Depending on the scope of the work, a consulting proposal usually takes several hours or days to pull together, and this process is costly for a consulting firm. To be time efficient, it is important for consultants at work to have a standard template for writing a proposal. For example, ABConsulting has a standard format for writing proposals which has five main components: (1) outlining an understanding of client's needs by listing specific requirements, most often in bullet point format, and identifying critical success factors for the project; (2) proposing an approach including a methodology and a work plan detailing work steps, specific activities, timelines, and deliverables; (3) a description of

ABConsulting, including an overview of its experience in related practice areas (e.g., PM), a list of three to four client references, and a list of consultants from ABConsulting who will be assigned to work on the project; (4) estimated time and costs for completion; and (5) an appendix with detailed resumes of principal consultants and their related work experience.

What is important here is that although a standard template exists at ABConsulting, a proposal will be customized to fit the specific needs of clients. When developing a proposal for a new assignment, the first section will focus primarily on understanding what the client needs and suggesting innovative solutions. This section is critical in order to increase the chance of being selected. The proposal typically starts with "our understanding of your organization's needs". Customization of the proposal is important because it is one way to reach a shared understanding of what the project is about, in terms of what the consultants think that the client wants, and what ABConsulting can deliver.

This standard format is reasonably similar from project to project, in the sense that the above five main components are always there and are in that order. The description of ABConsulting (item 3) and resumes (item 5, the appendix) remains almost constant[56]. What are obviously changed are those items that are specific to projects and specific to clients, for instance, client's requirements (item 1), the proposed approach (item 2), and timeline and costs (item 4).

What is not obvious and yet most significant is that the consultants will specifically customize the list of client references (part of item 3) provided in the proposal. It is believed by most of the consultants that the main reason that clients hire ABConsulting, is either because of direct work relationship or interaction in the past, or because there is some direct or indirect work relationships between the prospective client and those who are listed in the client references section in the proposal. An example would be that if consultants at ABConsulting are writing a proposal for a government organization, they would refer to projects that they have done for similar government organizations at provincial or federal levels. For example, the medical BSC project referred to a prior project with an organization that the potential client had provided funding to. In this way, the consultants made a connection between the present and what has been done in the past. Other times ABConsulting worked with different departments within one large organization, and it referred to work delivered to one department that the target department would recognize.

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[56] Except occasional updates on experiences and qualifications (e.g., when some one is awarded a new professional designation).

The customization of the list of client references is much more valuable than if ABConsulting were merely to say that it had done the same type of project before. According to most of the consultants at ABConsulting, it is the list of former client references that is going be important for the prospective client to decide which consulting firm to hire. A customized list of client references suggests an overt effort in enrolling a network of support for the consultants' work. By referring to prior work, ABConsulting was able to establish a common third party tie that can be shared with prospective client (Burt and Knez, 1995). The advantage of sharing "common third-party ties" is to ensure "reputational lock-in whereby good behavior is ensured through a concern for local reputation" (Gulati and Gargiulo, 1999, p.1447).

6.2.2. Re-Negotiation Of Organizational Goals And Strategic Objectives

The second form of problem translation is the re-negotiation of organizational goals and strategic objectives. For consultants, a key component of the development of a strategic PM system is for an organization to articulate, agree, and document mission statements and objectives. Oftentimes organizational objectives are not (well) defined, or even when they are (well) defined, they may be too grand and are not explicitly linked to operational processes. This provides ample opportunity for consultants to help client organizations in either re-defining their strategic objectives, or linking defined objectives from a strategic level to more detailed operational plans. In fact, all BSC projects involve a session linking broad statements to operational plans because strategy is a central focus of the BSC framework. For example, in the professional BSC project, a review session was conducted to ensure organizational objectives were valid. More important, strategy maps themselves are designed to do exactly this, starting with a strategy and linking it to specific goals, objectives and operational activities.

A typical BSC implementation project comprises (1) the kick off meeting; (2) a development session including an executive overview of the BSC and a strategy mapping session; and (3) a review session to refine measures that sometimes can lead to re-definition of objectives and goals. The required amount of time for a BSC project implementation will depend on the complexity of the organizational strategy and operational issues that arise. Sometimes consultants propose multiple development sessions to ensure that the BSC design is complete and the strategy map is populated with useful and practical measures. And most likely, a BSC project cannot be a standalone project because of its linkages with more traditional control systems such as strategic planning, target setting or budgeting. Thus the consultants emphasize that the process is not a one-time event but should involve ongoing managerial efforts. The BSC framework, by default, is designed to be at the centre of an organization's control mechanisms to effectively deploy strategy, to link operational practices with strategic objectives.

6.2.2.1. The Kick off Meeting

For ABConsulting, in order to be able to customize the BSC to fit the organizational context, it is necessary to schedule an initial meeting with the top management team to reach an agreed understanding of key issues regarding the project. This is to create not only the users' initial acceptance and understanding of the BSC and its measures in the way the consultants want (e.g., as a management framework), but also to ensure their buy-in for later implementation. Because an organization's strategy is at the center of the BSC framework, it is seen as important that the consulting and client teams, including both the supporting executive team and the project team, share the same understanding of the client's strategic objectives.

Typically, all client engagements at ABConsulting start with a kick off meeting with the presence of key supporting executives and project team members (or at least their representatives such as a project leader) that are seen as important for carrying out the specific project. According to consultant interviewees, the kick off meeting is considered as a standard project initiation phase to gather existing documentation regarding the project and review the work plan to ensure a common understanding of project deliverables and timelines.

This kick off meeting is considered the first official meeting of a consulting engagement. Often planned as a half-day session, it is seen to represent a formal project launch. This meeting will involve an overview of the process using a problem solving approach, and/or an initial training on strategy mapping. The main agenda for this kick off meeting is to finalize the scope and objectives of the project with the team, as well as to determine an agreed upon project plan including work steps, timelines, resources required, deliverables, and outcomes. Although the kick off meeting can be seen as ceremonial, it is considered by ABConsulting to be very important for starting off the project on the right foot and also for justifying the final payment of the project especially when disagreement within the client team arises (Consultant A). According to interviewees, request for relevant background information (if any) from the client will be made at this meeting to ensure that current measures, strategic plans, policy documents, existing practices etc. will be incorporated and that the project gets a quick start and the team's time is efficiently used.

Consultants at ABConsulting perceive participation from both management (the executive team) and operational (the project team) levels as very crucial for the success of any consulting projects. In general terms, senior executive sponsorship is important for any project implementation and therefore must be visible and accessible to provide sign-off, direction and motivation. For a BSC implementation, the support of an executive team is even more critical because strategic objectives and priorities have to be identified and agreed upon before any further work steps can be taken. This executive level of support remains an important factor in the design of the strategy map. Similarly, the involvement of a project team is necessary to operationalize and deploy specific scorecard measures, and to collect data supporting their actual usage.

6.2.2.2. The Role of Training in Customizing A Project

The next work step after the kick-off meeting is often *a development session* where a strategy map will be utilized to tie in the business plan from which objectives will be drilled down to specific actions and their performance measures. This step is typically for one or two days with an executive level training on the BSC provided at the beginning of the session, and a development session with round-table discussions. Sometimes the strategy map is so complicated (with multiple levels of objectives and goals) that several sessions are required in order to complete various sections of the strategy map template.

Based on an abridged version of the BSC training slides (discussed in prior section), this so called executive level training is believed to provide the background and foundation for the causal measurement approach, i.e., the BSC methodology, that is necessary for the subsequent development of specific measures.

The importance of including a training session in a client BSC project is based on a strong belief in ABConsulting that time invested in educating participants about the methodology ensures the efficiency of the work process, and the quality of the end results of the client project. Building a strategy map is believed to be a construction process that requires an understanding of the cause-effect principles and the elements making up the strategy map (BSC V#1, p. 71). Therefore it is considered extremely important for participants to have a common vocabulary, which can be facilitated by holding training workshops or at least reviewing a glossary of terms before the strategy mapping session. According to consultant interviewees, the advantage of having a common language is that the need for detailed explanation is eliminated. Having a glossary of terms in the meeting room is also considered as helping in maintaining focus for the discussion.

This also conforms to ABConsulting's purported participative approach to the development of performance measures, which is to use an organization's strategic plan in a workshop setting to develop relevant and usable measures in a consensus-based format (e.g., the medical BSC project).

The selection of specific measures is typically designed as "take home work" for participants to identify those already available in the client organization. It is believed that a good measure in theory may not be useful in practice. Therefore, a more useful measure will be something an organization would actually use. ABConsulting emphasizes that the use of measures is costly for an organization. The assumption here is that the collection, analysis, presentation, documentation and revision of the performance measures will be an on going internal process that the management team of the client organizations should budget time for. And if a good measure is not being used, it is a waste of resources to have it.

When applying the BSC to client projects, it is important for the consultants to relate to "what already exists" in a given organization to make the BSC thinkable and doable. It is usually possible to link the 4Ps of the BSC to some existing practices, and it would be a bad case to try to convince the client that they have to change everything they do in order to implement a BSC (Consultant A). The most important aspect of a consulting job is to make the BSC make sense for the members in the client organization, and make it practical to do because they are the ones who will use it through day-to-day operation after the consultants have left (Consultant B).

Discussion on specific measures sometimes can have real impact on organizational practice. For instance, for internal process perspective, a measure for increasing response time may give rise to an action related to hiring additional staff or obtaining new technology. Thus the identification of actions on the strategy map may result in the requirement of additional resources. An example from my field work is that a BSC project which identified the need to improve sales led to contract work by an external sales associate suggested by the lead consultant (the BSC project #1).

Graphical tools are used when consultants re-group and re-connect the BSC to existing organizational practices to show causal links among them, including a Strategy Map, a Scorecard table, and an Implementation Plan for Measures. Specifically, as discussed before, a 'Strategy Map' is depicted in a flowchart, which breaks down a high level concept such as the strategy into components of actions through objectives and goals. A 'Scorecard table' summaries specific measures by outlining the 4Ps of the BSC in vertical order with specific measures and their key indicators, targets, results and scores under each perspective. An 'Implementation Plan for Measures' is used to address work steps and their time frame for completion, cost, and level of difficulty in implementing selected measures.

These mapping and measuring processes may bring conceptual change to existing organizational practice, rather than dramatic practice change. Though this conceptual change may eventually lead to practice change, it is not necessarily so at the time when a consulting project is completed because organizational change may take time. This is not to say that conceptual change is un-important. On the contrary, conceptual change is believed to be important in the sense that a change of attitude is key and then action will follow up (both Consultant A, and Client O, director in a government department). And to some degree, the training session that is included as part of a client project may help in bringing a conceptual change in understanding the client's current practice.

The final work step is to refine the strategy map and revise performance measures. This is a half-day or one-day session where the main discussion will be around measures and their implementation plans. In particular, to refine the strategy map, a review session on the strategic objectives will be conducted with the management team to ensure alignment to the business plan. When refining a strategy map, it is necessary to double check whether all actions have been linked to strategy, and all important aspects of the organization have been represented in explicit terms.

A lesson learned story to convince an audience that a review session is important was recounted. One client made a "mistake" on the business plan resulting in excluding an important functional activity and their measures from the plan. When trying to refine a strategy map linking goals to action and measures, the review process helped identify this significant omission. As a result, the consultant advised the client to re-write the business plan to include these key activities and measures (Consultant A).

During measure development sessions, significant time will be spent on analyzing, discussing and debating existing measures that the client team has come up with. A central concern here is to determine the degree of control or influence that the client organization can have on these measures. Data sources for these measures and their validity will be discussed among key executive and directors, and the difficulty of collection and cost will be assessed in order to make actual implementation plans.

Sometimes re-clarification and re-classification of goals and objectives are necessary to ensure the practical value of these measures to match existing practices. During the process of making the BSC practical for clients, ABConsulting felt it important to highlight the various meanings of the same terminology as perceived by different client organizations. It is argued in this study that the use of terminology matters in practice in that different organizations have distinct understandings and meanings attached to the same concept grounded in specific operating environments and through organizational routines. Luft and Shields (2005) argue that practice-defined concepts, although less well-defined and stable than theory-defined concepts, have the advantage of capturing the meaning of management accounting phenomena that practitioners want to understand, in their own language.

An example is the meaning of key concepts such as objectives and goals before populating specific measures into the BSC. Often these terms are used in theory as interchangeable so that they can be applied to any setting. However in practice these terms could create confusion for client team members who are involved in system development because the hierarchical levels of these two can be drastically different for different departments within a specific organization (e.g., government organizations). In some departments, objectives are higher; while in others, goals are higher. Consultants at ABConsulting believe that they need to help clients clarify and communicate these taken-for-granted assumptions within the operating environment of their own units. In other words, the BSC needs to be customized in such a way that its measures can be related to what have already existed in practice, and in a way that specific terminologies are understood and accepted by the local users.

Typically at the end of a client project, a presentation of results will be offered to clients free of charge. It is optional for the clients, and if required, ABConsulting will present the final findings and its recommendations to the executive group, or a steering committee. This is seen as professional and also a further step to ensure satisfaction as well as a good long-term client relationship and possible future engagements.

6.2.3. Reconstructing Client Interests

The third form of problem translation is the reconstruction of client interests throughout the consulting project. Consulting project is collective work between consultants and clients. The goal of consultants is to translate a standard product, the BSC, into what the client wants. What will be translated through a consulting process is not only the BSC, but also the understanding of it. Although a prospective client can just say "I want to implement the BSC", the meaning of the phrase in a practical setting is unclear. I argue that users' needs and expectations become known in a joint process of writing and re-writing, which transforms the content and nature of the work performed as well as the initial *wants* and *needs*. Compromises and conflicts obviously exist, even when a project is deemed successful. There are things that will always be incomplete given the nature of project work.

Although most project proposals are discussed, agreed and signed by one lead consultant and one key contact person from the client organization, a project often involves team work that include many organizational actors whose task is directly or indirectly linked to the actual implementation process of the project. Sometimes a steering committee comprising several key members is created to oversee a project and to represent a client organization.

Because an organization's strategy is at the center of the BSC framework, consultants believe that it is critical for the success of the project implementation that the consulting team and the client teams, including both the executive and the project team, share the same understanding of the client's strategic objectives.

Organizational management typically consists of a team of top managers across different functional areas. It is common that they have their own interests in pursuing objectives and goals and in their ways of thinking about their own business units or functions (Cyert and March, 1963). Having a common objective may imply that some one has to change their ways of managing their own business area. Common interest (in the sense of an overall organizational objective) may or may not obvious. The consultants are constantly imputing and attributing the potential presence and absence of this common interest (Callon and Law, 1982, p. 616) through observing the interaction among these managers and from reviewing the work activity of each individual as part of the project requirements.

It is especially so when there is a struggle concerning who can speak for whom, on what. The consultants are seen by some clients to better represent a group view than a narrow view of a single manager. When consultants carry out a project with clients, it is necessary to construct a common interest and then speak on behalf of it when necessary. According to client interviewees, this minimizes resistance and achieves temporary agreement among the group. This temporarily stabilized common interest is even more important for a BSC project since agreement about strategy is a core element of most BSC projects.

In a strategy map session for the industry BSC project, when there were conflicting views among four top managers from different functional areas, the lead consultant (consultant A) acted as *the* spokesperson to represent a group view and the need for a firm as a whole. In an interview with the president of the firm (firm B), he felt that the consultants were legitimate spokespersons to represent the whole group because he perceived them to be business advisors with expertise to see "the big picture" of the organization, and to speak for the "truth" without having any personal interest invested in the situation (Client Y).

In another case, ABConsulting was working for a client organization by helping one of its internal consulting groups with a software upgrade project. Besides the more obvious technical reasons for using consulting services, the consultants felt that the intent of the client was to empower the internal consulting group. In this case, the use of external consultants is considered a powerful and convincing means to improve the technical credibility and thereby status of a specific functional area (Clark and Salaman, 1998, p.148). What the consultants say and do in fact represented this specific group whose position and importance were reinforced as a result among other peer groups in the same organization.

According to client interviewees, consultants are often perceived as 'objective outsiders' in the sense that consultants do not belong to any groups within the client. Consultants are seen as being able to re-construct common interests for a group of actors involved, rather than side with specific individuals. Coming from outside of the client organization, consultants are perceived as being able to see the overall picture of an organization, rather than taking a fragmented view of individual functional directors or groups. When there is disagreement or competition among members of the top management teams or functional groups within an organization, it is more likely that consultants are brought in, often in the name of solving a technical problem associated with using specific management accounting tools. However, in order to ensure acceptance, it is important for the consultant to relate to existing practice in the client organization by articulating a perceived common interest from the group level.

However, this legitimacy of consultants as mentioned above is not secure. Sometimes the use of consultants can result in rumors and create a negative environment in a client organization. For example, in the professional BSC review project, an IT director was hostile to any changes the consultant suggested, due to the concern that it would create additional work for her team, which was responsible for collecting data for the existing scorecard. In this case, to ease the tension, the lead consultant (consultant A) made an effort to try to convince her that the BSC framework was very similar to her current data tree structure in use, and thus would not create more data requirements.

What the consultant did was to draw tables and diagrams on the blackboard, linking the strategy map (the central component of the BSC framework) to the existing data tree structure. At the end, the IT director (Client V) was somewhat convinced that there was no extra work needed from her group for the BSC. After this meeting on the way back to the office in my casual conversation with this consultant, the consultant felt that it was important, in the face of overt resistance from the client team, to relate to something already existing in the client organization (the data tree structure), rather than creating something entirely new (the BSC). This small incidence illustrated that the role of consultants as spokespersons is often under pressure and under negotiation. It needs to be actively secured by consultants in order to stabilize their credibility and acceptance of the knowledge they are delivering.

6.3. Summing-up

The above analyses suggest that the BSC is translated into action through a social *interaction* process between consultants and clients. In the present study, a translation process during the spread of ideas can be understood as the process by which one establishes oneself as a spokesman first (e.g., consultant-client negotiation in pre-sales meetings, or even during the implementation process of a consulting assignment), and then expresses "in one's own language what others say and want" (Callon, 1986, p. 224) when actors associate with each other (Akrich et al., 2002a, 2002b). The success of securing a consulting engagement involves a process of persuading the clients to see the "problem" and its solutions through the consultants' ways of seeing (Robson, 1991, p. 552).

Translation is the mechanism that "permits an explanation of how a few obtain the right to *express* and to *represent* the many silent actors of the social and natural worlds they have mobilized" (Callon, 1986, p. 224). Through the process of translation, one thing is converted or transformed into another and/or inscribed into an intermediary (Jones and Dugdale, 2002, p. 123). Specifically, the present study focuses on those aspects through which ideas are translated into action through consultants' work activities, part of what management consultants do is to work with ideas.

The analysis suggests that an important aspect of the translation of management accounting innovation is the process of conceptual re-invention, facilitated and reinforced by management consultants, and supported and accepted by their local networks, along with the use of common technology and inscriptions (Miller and O'Leary, 1990). In the present case, the BSC has been translated into various inscriptions, which are the service products or technical systems the consultants offer to their clients. Moreover, by studying inscriptions produced by consultants, it is possible to explain why they act in the way they do. According to Callon (1986, p. 224), the result of the translation is that certain entities (Xs) control others (Ys) or the understanding of others, that is, Xs enroll Ys to see the 'facts', constructed by Xs as 'truth'.

The analysis also suggests that management consulting plays an important role in the re-education of practicing managers and executives in relating general business knowledge to more practical and specific contexts, thereby making this knowledge easier to be understood and implemented by managers in their own organizations. Management education (either formal training or training as part of a project) is an important component of the implementation process in translating the BSC into action in practical work settings. Management consulting practice can be seen as a mechanism through which management accounting concepts and techniques become more applicable and visible both to academics and practitioners, in the sense that management consulting not only elicits and draws the attention of academics to study certain practices, but also translates into managerial practice these techniques that are developed out of academic models.

During this consulting process, translation occurs in making the BSC practical through conceptual and structural reconstruction and customization of the BSC to facilitate both the consultants and the clients' own understanding, to situate the BSC to fit clients' needs, and ultimately for a management consulting firm to deliver the BSC projects to those clients who intend to adopt and implement it. Notably, some features of consultants' daily work activities in a project-based organization, namely, proposal writings, kick off meetings, training, and the use of graphics and sticky notes, are important in understanding the re-shaping and re-embedding of new management accounting techniques in client organizations.

Chapter 7 Case Study: Elucidating a Local Translation of the BSC

As mentioned earlier, the nature of consulting work creates a paradox between the need for knowledge leverage and the need for creativity. On one hand, the need for profitability requires consultants to leverage previously acquired industry specific knowledge from one client and to apply the relevant aspects to another client (Morris and Empson, 1998, p. 616). In order to obtain leverage, management consulting firms need to codify learned knowledge in a more or less standardized format.

To standardize its knowledge, ABConsulting has developed and established models and frameworks. This has been discussed in prior chapters, using the BSC templates as an example (e.g., strategy map). ABConsulting has also documented success stories and best practices achieved by former clients in order to attract prospective clients. Success stories can have powerful effects in convincing an audience of the practical value of the idea being promoted (Strang and Macy, 2001; Staw and Epstein, 2000). For example, ABConsulting presents itself as having developed "proven methodologies that have been employed with tremendous success" with its clients through a wide variety of consulting engagements (website, August 30, 2004). It also publicizes its list of clients on its website as further demonstration of work experience.

On the other hand, as a professional service management consulting firm, it needs creativity in order to compete with other firms and to convince the clients that it can do the same thing, only differently and better (customization). The question is to what extent ABConsulting is able to customize its consulting services, and to what extent the customization delivered is acceptable by clients. ABConsulting stresses 'customization' on its website:

> "Every client and every consulting engagement is *different*, which is why our greatest strength is *innovation*. Our consulting team works with our client organizations to develop a combination of proven methodologies and *uniquely tailored solutions* to *address operational needs*" (Emphasis added, August 30, 2004).

The above text can be seen as a PR document in establishing and promoting a favorable relationship with prospective clients and to itself (i.e., its own consultants). It is especially so when it is publicized on the website, the intent is more rhetorical - serving lip service, than practical – delivering *customized* products. The present research seeks to trace consultants' work activities that lend support to the promise of tailored solutions that are claimed to fit the needs of their clients. As to the individual efforts of the consultants in relation to customization, the responses were some what mixed. My observations suggest that there is not an agreed upon view at ABConsulting relating to customization. Some consultants will do as much as they can, while others have an alternative opinion of how much they can do about it. For instance, one consultant held the view that although these templates (e.g., figures and graphs) are fairly similar across clients, what is inside these boxes are perceived as always very different. In fact, "even if we all have the same work-steps in applying the BSC in a client project, how we approach the work-steps all differ depending on what the clients' need and the situation" (consultant B).

According to consultant A, customized frameworks can be effective for gaining appreciation and commitment. Sometimes re-naming or re-labeling a management tool or its components is important for client team members to feel comfortable using them. Moreover, frameworks can take on an additional meaning through the names they are given. This organizational sensitivity toward popularized tools may result in the need to change the name of a framework or one of the perspectives to fit the organizational culture.

Another consultant has an informal rule of 80/20 on standardization-customization (Consultant E). It is believed that a generic model is typically used for most of the projects, with only 20% that is unique to the client, requiring customization. The underlying belief is that management problems of different organizations "are similar *in principle*" (Consultant E). There are general organizational problems associated with almost all organizations, or at least there have to be some common problems shared among a group of organizations within the same industry or markets. According to him, it is almost impossible to have unique problems. The nature of consulting work implies that an inherent aim of management consulting service is to spread best management practices, which, by implication, means that if something is good for one organization, it might be good for another (Consultant E).

This assumption that all organizations are similar needs to be carefully played out when working with specific clients. There is a danger in saying in organization Y that "this is the same problem I know in other organizations such as X" (Consultant F). Although consultants can assume that organizations share some common management problems, often the client has the view that his/her organization does things differently from others. When talking to clients, the consultants have to be as diplomatic as possible.

> "Everyone likes to think that their problem is unique, and because of that, they don't like it if you tell them that their problems can be solved by something that someone's writing a book on, and so we need to acknowledge the difference and promise to offer a customized service that is suitable to address that difference" (Consultant F).

These differing views among practicing consultants imply that customization is a matter of practice, which is a co-production between what clients need and what consultants can deliver. Though ABConsulting as a firm promises to tailor to clients' needs, the actual practice depends on individual consultants. Therefore, the level of customization depends on consultants' own understanding about the need and capacity for customization for specific management techniques, as well as the needs of the client expressed through consultant-client interactions. The present study highlights the role of inscriptions and inscriptors, which enable the process of customization, facilitated by the use of common technologies. A case study is used as follows to investigate how management accounting techniques are socially re-constructed and negotiated through this customization process. In particular, one project related to the development of a usable BSC in a healthcare setting is used to flesh out details and to develop the main arguments in this chapter.

7.1. An Illustration of the Role of Inscriptions in Customizing the BSC

Data from my fieldwork concerning a specific BSC project (hereafter, the medical BSC[57]) are used here to develop three interconnected themes. First, this study examines the basic functions of inscriptions (mobility, stability and combinability) as identified by Latour (1987). This study not only elucidates these three qualities of any inscription (such as flipcharts), but also demonstrate that while mobility is a relatively robust quality of an inscription, its stability and combinability are far from absolute, but rather are negotiable.

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[57] My role in this BSC project was as a participant observer. The benefit of this involvement allowed me greater access to follow the medical BSC project closely than I would otherwise.

This will be illustrated through different forms of inscriptions, some of which are paperless and instant (e.g., email messages), some are hand written and often concise (e.g., flipcharts), and others are carefully assembled and more elaborate (e.g., proposals and final reports). Each of these has its own features and functions in enabling the consultants to customize the BSC (e.g., capturing input) to meet client's needs. Some inscriptions appear to be more permanent than others, yet all of them are prone to re-interpretation.

Second, this study illustrates the existence of multiple, divergent interpretations of the inscriptions, and their role as a locus for negotiation among groups of consultants, non-consultant staff, the BSC meeting participants and the steering committee members. In the medical BSC project, there were many email messages clarifying the specifics of the pre-meeting reading material, the draft report, payment, and deadlines which all revolved around written inscriptions and their interpretation.

Third, this study provides evidence concerning the problematics of the inscriptions in long distance control. In this case, although non-consultants were

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However, the flip side of this involvement prevented me from conducting follow-up research interviews due to client's perceived relationship between ABConsulting and myself. Although the proposal clearly indicated my role as a researcher and my time "was provided free of charge" (the BSC medical proposal), I was seen by the client as working for ABConsulting (interview with Client K).

able to perform backstage work using the sketchy information captured and recorded on the flipcharts, their physical absence in real time project delivery prevented them from decoding all information and converting all recorded messages into interpretable and presentable results when some of the written content of flipcharts has been "corrupted" on its way to them.

The above analysis leads to a major contribution of this study, which concerns the role of inscriptions in customizing the BSC to meet specific user's needs. The use of various forms of inscriptions enables and facilitates the co-production of the customization. Tacit organizational specifics are captured as input from the client participants, are then inscribed into temporary written form, and finally are produced as deliverables through the creation and negotiation of new forms of inscriptions. Central to this co-production of the customization between the consultant and the client is the way in which these common technologies are being used, such as emails and flipcharts, as inscription devices to gather background information and necessary resources from the participants. Without this essential client input, the promise of customization of the BSC cannot be achieved.

The advantage of using mundane, common technologies is that they themselves have taken on an institutionalized status and their usage helps produce new facts in a less controversial way. The use of emails and flipcharts to transfer and capture information is so mundane, so common, so practical, so modest, so pervasive, and yet so close to the hands and the eyes that they escape attention and examination (Latour, 1986a, p. 3). It is worth stressing that these common technologies themselves may seem trivial but the focus is on the way in which they are put into use to allow new resources to be achieved, and from which new inscriptions are established, put together and produced. Therefore, the intention is not merely to talk about the common use of emails and flipcharts but to show how they enable the BSC to be customized through the interaction of consultants and clients. This will be reiterated in later discussion of the use of flipcharts.

The distinction between an inscription device and an inscription is the capability to link to usable output to fulfill an obligation or as deliverables to convince a target audience, that is, the client. Inscription devices are central to the end production of an acceptable output, but they have less value and limited usefulness by themselves. This is to say, flipcharts are used to "capture" key information from participants, but without information being further inscribed and elaborated through subsequent action, flipcharts themselves are nothing but common office meeting tools for note taking. In a similar manner, the use of email makes it possible that private information of participants is reproducible with little effort. Using the BSC as an example, management consultants gather client input using common technologies such as the use of brown paper with yellow stickies and flipcharts to capture real time discussion. Their discussions are then re-inscribed into more permanent and elaborate forms of inscriptions such as final reports, which eventually become the deliverable, that is, the work output of the management consultants.

What is significant here is that consultants' deliverables are seldom something new, but rather are revised versions of inscriptions that have been given by the client. This is not to dismiss the consultants' work as unnecessary, but rather to emphasize the positive contribution of this co-production process between clients and consultants. Consultants and clients are perceived, not as making their contributions to the overall design process of the BSC, but rather as "engaged in a process of mutual learning in which designer and users come to understand each others' worlds" (Armstrong, 2000a, p. 19). Any off-the-shelf new solutions that do not fit the local situation will likely be rejected as not being usable or relevant to the users' needs. As will be shown later, the incorporation of client input is absolutely important to the production of any usable management accounting technique as well as to achieve client approval and user acceptance for deliverables. The following analysis focuses on the central themes of the production and negotiat[illegible]nscriptions in enabling actions locally and from a distance.

7.1.1. The Engagement: Four Phases of the Medical BSC Project

Although the main function of this project was a two-day workshop, the entire process lasted about five months from December 2004 until April 2005, with the written proposal finalized in early January 2005. With on-and-off telephone communication and numerous email correspondence throughout the five-month period, this process can be divided into four phases of activities: (1) the initial contact, (2) the pre-workshop planning, (3) the two-day workshop, and (4) the reporting phase. These are summarized in table 7.1 (in terms of task components, key deliverables, timelines and billable hours), and are discussed in detail as follows.

[INSERT TABLE 7.1 HERE]

One member of the steering committee (Client K) located in the same city as the lead consultant from ABConsulting made the initial contact. This stage involved initial email exchanges, phone calls and a face-to-face meeting at ABConsulting to discuss the initial agenda for the project. Client K has an academic position in a local university but also holds a position as a research associate with a local health research board. He also conducts medical research that is being funded by the client.

For the medical BSC project, he was the key person to initiate and connect the client to ABConsulting, which led to the eventual commencement of the engagement. He was considered as an experienced researcher in healthcare as well as in performance measurement. Through a face-to-face meeting with him prior to the workshop, we learned that he had been conducting research and writing papers on the use of performance measures in healthcare settings (together with two other steering committee members of the client). His perceived expertise in performance measures led the client to entrust him with the task of seeking an external consultant in the local market. During this stage, client's needs were discussed, a proposal was written and considered, and a contract signed.

This was followed by the second phase, the pre-workshop preparation phase, the purpose of which was to gather background information and to assemble a literature review and a reading package containing appropriately selected BSC articles that catered to the needs of the group. The provision of the BSC articles was to orient participants to some of the key concepts that would be discussed at the BSC meeting. During this phase, the objectives of the project were further clarified and negotiated among the steering committee as the task progressed. On the one hand, this could be seen as confusion of the client or even incompetence of the participants. On the other hand, to interpret this renegotiation of objectives as confusion or incompetence would be an oversimplified explanation that is less than useful.

Although the present case was somewhat complicated by the diversity of BSC users and potential adopters, I argue that user's needs cannot be assumed to be self evident and straightforward, but rather are constructed through negotiated processes of communication and translation to 'get to know the users' (Young, forthcoming). The steering committee provided extensive background information, transmission of formal written documents or exchanges of informal verbal / email explanation, to re-interpret the objectives originally specified in the proposal. This was to ensure that their needs were made explicit so that the consultant could meet these diverse needs of the group based on an understanding, or lack of their current state and usage of the BSC.

A teleconference call was also made between the consultant and steering committee members to clarify and agree on objectives. To some extent, client's self-understanding was made clear through discussions among themselves during the conference call. This stage involved extensive email exchanges among the lead consultant, the key contact person from the client (Client J), and workshop participants.

The third phase was the two-day BSC meeting conducted in a local hotel conference room. The majority of the participants flew in from various cities to attend the workshop. The meeting involved BSC training and multiple rounds of facilitation of group discussion, with many interactions and conversations between the consultant and participants. The specific approach of facilitating the group discussion was designed to cater to the needs of a variety of participants and a common goal of achieving group consensus. A *knowledge café* (will be explained) format equipped with multiple flipcharts was adopted to adjust to different levels of participants concerning their experiences of the BSC. The use of flipcharts during the BSC meeting was to increase group interaction and to capture real time discussion as written on the note pages.

The final phase was the report writing with ABConsulting preparing a draft for review and agreement by the steering committee. The involvement of non-consultant staff in drafting the report was enabled by the use of flipcharts. The problem that non-consultants were absent during the BSC meeting was mitigated by the real time recording of information on the flipchart pages. This phase involved re-negotiation of results with repeated client requests for revisions. Email correspondence sought feedback and comments from steering committee members. More inputs were gathered to update the draft report in order to fulfill the requirements of the contract.

From the above summary of this medical BSC project, a number of theoretical features are notable. One is that during different phases of the project, there were different actors involved, with different agendas, problems, and communication practices to carry out the work around the BSC. All of these phases involved a group of actors, rather than a single actor, who had to work together to achieve agreement on certain issues and problems, despite their differences and diversity. Examining this BSC project provides an understanding of how collective action is managed across social worlds for the purpose of achieving enough agreement to get work done and to produce, *relatively* and *temporarily*, stable facts at various times.

A second notable feature is that electronic communication has been utilized to seek information from participants and to provide feedback from steering committee members throughout the whole process. This is very different from my observation of other BSC projects that rely much less on email communication and more on face-to-face meetings and phone conversations. Or if emails were used, they were typically very short. Email messages provide instant information that is less formal yet more telling in revealing intentions and reactions. Throughout the medical BSC project, there were at least three massive email circulations and exchanges among the client authority, the steering committee members and the other participants. The first one was a mini-survey to seek background information from all of the participants concerning their prior experiences with the BSC. The second email circulation was to seek existing mission, vision and value (MVV) statements and strategic objectives of the participants' organizations or programs as well as existing examples of the BSC, its measures and relevant references. The third email circulation was to seek feedback and comments on the draft report among members of the steering committee.

7.1.2. The Client

The formal client for the medical BSC engagement was a division in a federal government agency that was responsible for policy making in a specific area of healthcare (hereafter, Q-Care). A senior policy analyst (Client J), was designated as the "contract authority" to lead this initiative and to represent the client (hereafter she is referred to as the 'client authority'). The client intent of this BSC engagement was clearly expressed in a separate contract. In this medical project, there were two versions of the contract. One was written by the lead consultant initially as a proposal[58] which was intended to serve as a formal contract once it was approved by the client and signed by both parties. However, for the medical BSC case, there was a second version of the contract re-written by the client (hereafter, the SFC[59]) after it decided to hire ABConsulting. This was partly due to the government restriction on using external consultants and as a result, the content and format of the original proposal were revised by the client to conform to these government requirements.

According to the SFC, the intent was to develop and produce an inventory of the BSC indicators (hereafter BSI) for Q-Care at a program level, by bringing together program administrators who were, or would be involved in the use of such indicators. According to the client authority in an email, her role was to provide a forum for discussion among all developers of healthcare service indicators including accreditation agencies, and various healthcare programs as user groups. The BSC project was to gather together all interest groups to the development of "a common usage of the BSC" and to provide them with "take-home material" that could assist their work. Thus, the client was paying for this consulting engagement, but the participants were a diverse group of managers and directors who were accountable for performance and decision-making in their region or area for providing Q-Care services.

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[58] The proposal was 6 pages long with 15 pages of staff CVs

[59] The SFC was 5 pages long with 4 pages of appendices outlining issues such as information protection, copyright, conflict of interest, etc..

To guide the development, a steering committee (SC) was formed that consisted of seven representatives located in five cities across two Canadian provinces (Alberta and Ontario). All members come from different work background, including policy makers, university medical researchers, program managers, regional directors, and health professionals. The stated objective of the project was for the "contractor to facilitate the process of the development of a medical BSI for Q-Care and to moderate a meeting under the guidance of a steering committee" (SFC, p.1). The client authority served as the key contact person between the lead consultant and the committee members and other meeting participants. As will become clear in subsequent analysis, the role of the steering committee was central throughout the project planning, delivering and final reporting. For example, there were very frequent emails circulated among members of the committee to seek agreement on objectives and desired outcomes of the BSC meeting, as well as to provide comments and feedback on the draft report.

The BSC was understood as "performance measures targeted to internal management of (individual Q-Care) programs" (SFC, p.2). Because its application to Q-Care was considered relatively new to the group, a learning component would be incorporated into the BSI meeting (ibid). In fact, though performance measures are used in healthcare in general, there was a lack of a measurement history and experience in Q-Care that, according to Client K, "systematic performance measurement of Q-Care was non-existent". This is partly due to the fact that Q-Care in Canada is an emerging area of specialization in healthcare and has evolved rapidly since the 1970s. This fast growth has triggered debates about better management and illness prevention. Official statements were made to articulate the need for a national surveillance system, which presumed the condition to develop performance measures for Q-Care (internal document, p.4).

7.1.3. The Need for a Common Understanding of the BSC among a Diverse Group of Participants – From A Client's Perspective

A key feature of the medical BSC project was the client's overriding concern to both achieve a consensus among groups of participants and to meet their diverse needs of the BSC at a practical level. The medical BSC project was essentially a two-day workshop for about twenty-eight participants from all over Canada[60], as well as from a range of organizations specializing in several administrative and functional communities of practice including policy making, service delivering, education and research programs. Although all participants came from healthcare organizations, they covered a diverse range of work responsibilities and positions, including senior managers and regional directors, medical researchers in universities, and health professionals. Their organizations covered all levels of authority and sector, from federal to regional, and from private organizations to public funded programs, and community based centers.

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[60] spanning all twelve provinces, regions and territories.

It is worth noting that there were also two representatives from a health service accreditation agency, which has been under formal contract with the client organization to produce standards and indicators based on existing norms of practice in healthcare through their accreditation program. An essential part of the development of accreditation criteria involved a list of evaluation standards and indicators measuring the quality of various healthcare services. The agency had drafted a preliminary set of performance measures and indicators based on a literature review, a panel review process and a pilot study. But the next step was to reduce this full list of indicators to four or five items that would be needed for accreditation purposes through a consensus process (Client J). To "maximize the efficiency and effectiveness of these various efforts in developing service indicators", the SC invited representatives from this agency to attend the BSC meeting to provide additional insight from the standard developers' point of view (email correspondence, February 9, 2005).

The committee explicitly expressed to the lead consultant that the agency's draft standards and preliminary indicators should be fed into the development of the BSC. Moreover, the committee expected that the accreditation agency would also benefit from attending this meeting as they would come away with material that might assist their work. The committee hoped to dovetail efforts so that the group could arrive at "a *common* set of indicators for their programs that would be *agreed* to be most useful" (email correspondence, March 1, 2005, emphasis added). The client authority expressly indicated the importance of producing a set of three to four indicators from the BSC meeting, while any other indicators produced would be "free game" for the programs or "whoever else could use them" (Client J, email correspondence, February 9, 2005).

Despite the fact that these participants were quite diverse in terms of background, hierarchical positions, organizational roles, and geographical locations, they nevertheless shared a general interest in talking and/or learning about the BSC and its use in a healthcare environment. They were brought together to discuss how to develop common indicators and measures for the delivery and management of their Q-Care service at the program level in Canada. However, this common agenda was complicated by their divergent needs about the BSC, and their varying purposes for learning and using the BSC, such that some of them would be administering it, others would be analyzing it, or observing the process, or even storing it for future reference. This was well acknowledged in an email from the steering committee emphasizing that the BSC meeting and materials would have to meet the needs of a variety of participants, ranging from those who have already adopted and have experience, to those who were just considering adopting and were new to the BSC.

This information regarding the needs and purposes of using the BSC was collected prior to the workshop through a short email participant survey. The purpose of this mini-survey was to gather some background information about who the participants were and what their experiences with the BSC have been. Collated results as well as detailed individual responses were provided to ABConsulting to help better design the content of the workshop according to the various expressed needs of the participants in terms of what they knew and wanted to know about the BSC. The SC requested that participants sent in their responses to four questions in terms of (1) their purposes of using the BSC; (2) their own understanding of the BSC; (3) their expectation of the BSC meeting; and (4) their desired outcomes of the BSC meeting. The details of the pre-meeting mini-survey are summarized in table 7.2.

[INSERT TABLE 7.2 HERE]

Workshop participants were also asked to send in examples of their current BSC usage in healthcare programs so that ‘common elements could be derived, with any institution-specific elements removed’, and made more ‘generic’ for sharing purpose to the group at the meeting (email correspondence). According to the mini-survey results, the participants’ own experiences with the usage of the BSC were quite diverse, with some new to it, some having heard of it but not using it, some having read and researched it extensively, some having used it but not in healthcare, some having used it regularly in healthcare, and some having used other forms of measures.

As mentioned before, a notable feature of this project was the emphasis on reaching group consensus by the steering committee. Client expectation with drafted objectives of the BSC meeting was circulated among the steering committee members. The overall objective was to “move towards *consensus* regarding the BSIs in Q-Care at the program level", in particular, to ensure that (1) the participating "group had the *same understanding of the BSC* and its indicators; (2) the BSC development was *built on existing work*" such as *current BSC* used by some participants, *norms of practice*, and various standards relevant to healthcare; and (3) the BSC used an *existing model*, the "population health approach", provided with "numerator and denominator" and measures of "target population" (thus "not just clients served") (SFC, p.2, emphasis added).

It is worth noting that these norms of practice, mentioned in the second sub-objective were developed through a national consensus process and are currently being used as the foundation for the development of standards and indicators for Q-Care. Thus the committee perceived it to be very important to link the BSC indicators to these existing norms. Indicated in the an email message, it was necessary to develop and implement the BSC indicators both at the individual program level and at a consensus level to be measured across groups, but the latter was perceived by the SC as even more important between the two (Client K).

The third sub-objective of obtaining measures of target population posed a significant challenge for the group. Several meeting participants have noted the difficulty to define measures for target population in Q-Care due to the lack of statistics and better diagnostic tools. This is also because in a patient needs-based approach, as opposed to an individual patient-centred model, health services including service planning and care delivery are accountable for measuring outcomes for all members of the targeted population, including those who may not, for a variety of reasons, access services (internal reference #1).

The committee's desired outcome of the project was stated as: (1) the development of 3 - 4 key Balanced Scorecard Indicators which could be universally and consistently applied, with the same numerator and denominator and methodology for collection within a short time frame; (2) the development of a framework for BSIs; (3) the development of a strategy map; (4) the identification of challenges in measuring and implementing the BSC indicators in Q-Care programs; (5) the development of a report useful to Q-Care program administrators and regional health authorities for understanding the role of the BSC. This statement (written utterance)of the needs of individual programs and the group as a whole later became the basis for demanding further changes in draft reports, which did not satisfy the client.

7.1.4. Using a Participative Approach to Develop a Usable BSC – From A Consultant's Perspective

Within this background, the primary role of the lead consultant for this engagement was to "aid in the development of common indicators and measures for the delivery and management of Q-Care at the program level" (the BSC proposal, p.1). In order to meet the client's requirements, the consultant proposed 'a participative approach' in which a client's strategic plan would be used in a workshop setting to develop *relevant* and *usable* measures in 'a consensus-based format' (the BSC Proposal, p.1, emphasis added).

Besides the consultant's intention to encourage client participation in order to help achieve group consensus, this approach can also be viewed as an attempt to create a consultant-client relationship that is based on "mutual accountability" (Armstrong, 2000a). The emphasis here is that consultants are to help, but it is the client's responsibility to recognize and express its needs and understandings. A participative design process is argued to be a way of "hermeneutic exploration of the needs of the user" (Coyne and Snodgrass, 1992, p. 164).

To further elaborate the process, the consultant provided a detailed breakdown of the work steps required for successful completion of this initiative, with each step specified with a short description of the task, *deliverable*, *completion date,* and *time required and professional fees*. These six steps are outlined as below with deliverables indicated in parentheses:

- Step 1: Confirm scope and gather background information (Completed plan agreed to by team members);
- Step 2: Prepare pre-session reading package (Pre-session reading package);
- Step 3: Facilitate two-day session (Two days of instruction/facilitation resulting in a framework of common indicators/measures);
- Step 4: Development of draft report (draft report);
- Step 5: Incorporate edits (final report);
- Step 6: (Optional) Present findings (Presentation of final report).

Even through the true contents of *deliverables* are still negotiable and largely manipulable by consultants, their specification in each step is significant in constructing a visible form of consultants' *accountability* as one way to convince mangers of the worth of their services, as well as to render their services transparent to managerial control by the client (Armstrong, 2000a, p. 12). It is not unusual that in the exercise of consultancy work, knowledge claimed to be put in use is "dubious and suffers from public suspicion" (Svensson, 2006, p. 2). Management consulting sometimes is seen as a pseudo-profession, which lacks formal credentials and jurisdictions, as opposed to those *traditional* professions, such as medicine, architecture, psychology and law (ibid). As much as asymmetric knowledge and thus power is relevant to a consultant-client relationship[61] (Sturdy, 1997, Fincham, 1999), the quality of work of management consultants (e.g., expert advice) is difficult to value and almost beyond the control of the clients.

This form of deliverable reassures management clients that *something will be done* and that *certain work or time is needed to get it done*. Once a deliverable, a written commitment of what the consultant will deliver, is outlined in the proposal, outputs of expertise are crystallized which constitute an overt measure of performance. In this way, intangible consulting services become somewhat quantified into definite products with certainties and thereby subject to visible detailed control by forms and dates of delivery. The specification of deliverables provides the client with a sense of control. Ironically, this "managerially amenable form of accountability" is still, by and large, based on the "accounts of activities given by those who carry them out" (Armstrong, 2000a, p.16). Although there is still considerable room for consultants to re-interpret their deliverables in terms of the specific outputs that they eventually produce, client's insecurity about the value for *management advice* would be diminished to some extent by this written utterance of what they will receive in return.

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[61] There is also literature which focuses on the ambiguous nature of consulting service and casts significant doubt on its value, see Clark and Fincham's (2002) critical consulting.

The deliverable in step 1, for example, was specified to be a "completed plan agreed to by team members". A conference call[62] was proposed to finalize the scope and objectives of the BSC project so that subsequent actions could be taken. The teleconference call[63] was held. The key result of the conference call between the lead consultant and six SC members[64] was threefold. First, the previously circulated objectives and planned outcomes of the meeting were agreed upon. Furthermore, the lead consultant was expected to communicate separately with each SC member to make sure that everyone's needs were met. Finally, subsequent steps were clarified and agreed upon in the meeting minute.

In responding to the consultant's request of background information to aid the BSC development, one key action item was for participants to share existing examples and documents, such as current measures, strategic plans, existing standards, policy documents, etc., all of which were considered as foundational for the development of a common BSC relevant to Q-Care. In the next session, I will discuss the facilitation of the two-day meeting among twenty-eight workshop participants, during which consensus on specific objectives and measures were achieved through facilitations of group interaction and communication.

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[62] All consulting project starts with a kick off meeting. Because of the different locations of the steering committee members, a routine face-to-face kick off meeting was replaced by a teleconference call between the lead consultant and six members of the steering committee.

[63] I did not attend the conference call, but a detailed meeting minute taken by the client authority was circulated electronically to all steering committee members and the consultant team.

[64] with one member not being able to attend

7.1.5. Capturing Participants' Input During the Meeting

The BSC meeting was structured between a half-day training and multiple facilitation sessions for the rest one day and a half. The purpose of the training was to provide an overview of performance measurement, including topics such as "the value of such system, the language of performance measurement, the BSC and other measurement frameworks, and work steps required for successful development and deployment of a framework" (BSC meeting agenda). There were eight specific steps in guiding the facilitation of the BSC development, followed by a discussion of the next step for the group as a whole, and a summary of the workshop.

Step 1: Define the scope;
Step 2: Define the strategy and strategic objectives;
Step 3: Define the performance measurement framework;
Step 4: Identify performance measures;
Step 5: Build the strategy map;
Step 6: Build the scorecard;
Step 7: Build the global map and the scorecards;
Step 8: Assign responsibilities.

The consultant acted as an instructor during the training session and as a moderator during the BSC development sessions. Due to the relatively large group with twenty-eight participants, a *knowledge café* approach was adopted for facilitating the development sessions in which four work stations were created with respect to each of the perspective in the BSC framework. Each station was provided a flip chart and one participant was asked to volunteer to remain at each station throughout the course of the sessions to manage the small group discussion and to record insights and decisions on the flip chart. This was to provide continuity and to avoid too much confusion by having a record keeper at each station. The rest of the workshop participants randomly chose to go to one topic at the beginning of each session and then rotated through the four topic stations. At each rotation a new group was to digest and add to the thoughts generated by the previous groups.

Given that there was no separate discussion rooms provided and all the sessions were in one conference room, this design was quite efficient and effective to avoid waste of time and confusion. The approach was designed to involve as many participants as possible, and to increase the possibility of achieving group consensus through visible group interaction in discussing and debating issues. Group consensus cannot be achieved by consultant's lecturing in a monologue setting, but rather through multiple dialogues among the group sharing insights and experiences, vocalizing practical difficulties, and expressing disagreement. There are group actions that are possible only when each participant has expressed a representation that includes the actions of others and their relations, all of which contribute to an apparent joint decision (Weick and Roberts, 1993, p. 363).

The role of the lead consultant during facilitation sessions was only to initiate each session with the specified themes and to coach as required. At the completion of each session, the small groups were brought back and the findings were reported to the large group for debriefing and ratification. Flipchart pages recorded with specific measures agreed upon within the small groups were hung up on the wall for other groups to see as discussions went along. Comparisons of group results were facilitated by the visual display of multiple flipcharts, and revisions were made by highlighting on the pages.

The use of flip charts can be understood as an inscription device to enable control and action locally as well as from a distance. Following Latour's (1986a) classical analysis of maps, the focus of analysis here is on the mobility, stability and combinability of the flipcharts in the process of inscribing the BSC. The importance of flip charts, as will be illustrated, is their ability to link the input information gathered from the participants to the anticipated output that the consultants are committed to deliver at the end of a project. Specifically, the purpose of using flipcharts is at least twofold. First, it enables consultants to capture input from participants, mostly tacit process knowledge of their practice which is not readily accessible. Second, it enables subsequent action from a distance by the non-consultants who otherwise would not have a role in the project.

Flip charts, as a common office tool, are a display chart consisting of white paper sheets hinged at the top that can be flipped over to present information sequentially. Often seen in both office and hotel conference rooms, flip charts are designed to cater to the needs of presentations and meetings. Advertising stresses 'quit wasting time at meetings, and get your point across easily with flip charts'. Unique design features[65] of flipcharts make it a useful tool for note taking and brainstorming new ideas. For example, flip chart pages can be removed or replaced easily, and written notes can be hung up on the wall for others to see or taken to other locations for different purposes.

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[65] For example, flipcharts are designed to be easy to use around and out of the office with its portability, versatility and convenience. First, they are built to be a self-contained piece of equipment with a pedestal base sliding out from the flip chart body. They can be set up and broken down in seconds. An easel folds flat easily for portability with all units stacking together for quick storage. Most flip charts are fairly lightweight for easy transport. Second, they can hold either single flip chart pages and charts or standard-size pads, which can be removed or replaced easily. They have built-in accessory compartment that stores markers and tape. Moreover, portable flip

All of this may sound trivial. However, what is significant is the practical usefulness of flip charts, which enables the consultants to gather mutually agreed upon information and deliver as output of the meeting. These deliverables are consultants' promises specified in the contract that are anticipated by the client by the end of the project. To ensure that they deliver the expected output, the consultants have to be able to gather necessary information from the clients. Standardized products offered by the consultants will be less useful unless they can be made relevant and connected to the local situation in which the client organization operates. As alluded to in prior discussion, consulting deliverables are hardly anything new, but are re-combinations of existing resources from the client that are produced and re-inscribed in new forms. Rather than perceiving this as a cynicism of management consultancy, the positive light is that the process of customization builds upon the needs of the local, which necessarily requires the input of users, either explicit in written or implicit through verbal expression.

In fact, flip charts are extensively utilized throughout client engagements, both for training and meetings with project and management teams. In particular, flipcharts are used to facilitate real time discussion in a workshop setting. According to interviewees, the use of flipcharts greatly facilitates their work as

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charts can be taken to anywhere in a carrying case to make it even more mobile and practical for travel. Some flip charts can be converted from floor use to tabletop easel in seconds by pressing a release button. Some flip charts are designed in such a way that allows the easels to be tilted at any angle, with adjustable height for comfortable viewing and presenting. Or they can even be laid out all the way flat for easy writing or use as a drafting table for preparing presentations.

management consultants in customizing the BSC to fit in the specific environment in which particular clients operate. Because the BSC serves only as a guiding framework, it is not complete by itself, and needs to be populated with specific objectives and measures provided by a client organization. The use of flip charts greatly facilitates management consultants to capture participants' input information during the scorecard development sessions whether in a local office or in a hotel conference room.

To be able to capture the input from clients in real time is challenging but is also critical for consultants to devise a BSC that is based on clients' needs and their understanding of the strategy, objectives and measures. This is practically challenging because it is difficult for the consultants to facilitate the discussion and at the same time to take notes of what has been said by participants. Thus by writing down key points on the flipcharts, the consultants are able to conserve the essential information which provides a skeleton picture that can be recaptured and re-constructed later. Sometimes when there are group discussions with a bigger audience, multiple flip charts will be used to aid small group discussions. In this case, delegates from the participant group will act as recorder and write down key points on their flip charts, which will be reported back to the large group for more discussion and comments. The use of multiple flipcharts also enables comparison of results across groups by displaying the flipchart note pages.

What is more important for consultants is that, this client input information often becomes part of the anticipated output that they deliver at the end of a project. For a BSC project, local situation such as organizational objectives and existing measures is a key component, which has to be inscribed into the framework. Some organizations may have developed formal objectives and measures in written. In this case, files can be transferred and information shared. Even though written objectives are easily accessible, often times they are vague and understanding of these is implicit. Knowledge of the 'local' is tacit within the client participants who possess more process knowledge relevant to the *filling- in- the- blanks* of the BSC.

The question is how to elicit this knowledge that can then be accessed and shared by others. A brainstorming session is conducive to gather data about the local that the consultants need to populate the BSC. An open discussion also contributes to reaching group consensus. Client participants openly talk about issues and disagreement increases their mutual understanding of each other's situation, and at best helps to reach common agreement. As a result, the real time discussion of problems and challenges among project participants is more important in that this knowledge serves as reliable data that will be captured and incorporated in the final report. Flipcharts provide consultants with the ability and control to customize the BSC in the sense that, by recording the particular objectives and measures on the flip charts, they are able to enact a customer oriented BSC, by embedding local needs, contingencies and context into it. Tacit organizational specifics feed into the BSC.

7.1.6. Enabling Backstage Action in a Local Office

Flipcharts not only make it feasible for capturing input, but also make it possible for subsequent work to be done at ABConsulting. In a BSC project, once the client input is captured on the flip charts through the scorecard developing sessions, it needs to be fine-tuned and re-grouped into the BSC framework, as output for the project deliverables. A client engagement at ABConsulting involves not only the lead consultant and teams (if any), but also other non-consultants, such as the office administrators, junior analysts, and professional writers employed by the consulting firm on a part-time basis.

Although the project proposal is often the work of individual consultant, the completion of a final report often involves the work of more than that of the consultant who leads the project. A draft report is most often assembled by junior analysts, and revised by a professional writer. Usually this draft report will be sent to the client for review and final approval before a formal version of the report will be submitted. The approval of the final report by executive management is an important step for the consulting firm to bring a contract to a close, and to justify full payment for the work being done. Sometimes, seeking approval from a steering committee comprising several members of senior management could be a daunting and time-consuming task, which requires the consultant to meet the needs of everyone and which may also demand the re-negotiations of the draft report (when specific written inscription is challenged).

These non-consultants, though not participating in real time project delivering, are performing various tasks concerning the deliverables, such as analyzing data, producing output files and drafting reports. Therefore, once these flipchart pages are carried back to the ABConsulting office, they are typically given to the office administrator and analyst for cleaning up and re-organizing into more complete and recognizable results, and re-constructing and re-formatting into tables, diagrams, or charts.

However, it is worth stressing that the problem is that all of the non-consultants do not physically participate in projects and meetings. What is available to them is rather limited information. This includes a generic final report template at ABConsulting, and brief verbal instructions and explanations from the consultants who conduct the project. Verbal instructions from the consultants mostly concern the urgency of the report and the deadline for its completion. Sometimes verbal explanations are provided to the non-consultants, but with very little detail concerning what the consultants have done for the project. In such situations, the usefulness of written inscription stands out. In particular, these are the flipcharts with hand written messages captured from the real time project and training session delivered by the consultants.

In this sense, the use of flipcharts makes it possible for action at a distance, that is, for those activities after the events (e.g., training or meetings) to be carried out at the office by non-consultants who were not present at the event. This is because flip charts are mobile, they can be removed from the hotel conference room where discussions and debates are recorded, and carried to the office of the consulting firm where the recorded raw information will be computerized, re-organized, analyzed in depth, and delivered as output and results in final reports. Flipchart pages "capture" what has been discussed at the workshop where the junior analysts and office administrators have not been present. Flipcharts provide sketchy yet consistent information for junior analysts and/or office administrators to generate future data analysis at a distance.

For the medical BSC project, a final report was a formal requirement as part of the deliverables. Thus the junior analyst had to work on a set of flipcharts to generate legible and more coherent results that were necessary to be integrated into the final report. In this sense, flipcharts, as a form of hand written inscriptions with greater mobility and relative stability and combinability, can be seen as a way for junior analysts and/ office administrators who were not present at the workshop, to act at a distance.

Although flipcharts are highly mobile, their stability and combinability of the flipcharts is limited. The quality of the information captured by flipcharts is often not very good. The main use of flipcharts is to facilitate real time discussion among group of participants, and thus only key points are written down, which are often incomplete and lack detail. Sometimes it is illegible because of the idiosyncratic way the consultants or workshop participants write, and/or sometimes because many changes have been made to the original writing by changing part of the sentence or words as discussion proceeds. The work needed to be performed at a distance is to re-construct information recorded on these flipcharts into recognizable accounts and presentable results that can be incorporated in final reports.

A major problem is to ensure that the data coming back from the 'workshop breakout sessions' is *not* of minimal information content but of reliable quality, and that it does not decay en route through sloppy handwriting and simplified ways of recording. For example, it is quite usual that recorders (either consultants or workshop participants) tend to use shortened forms or abbreviations of jargon (e.g., medical or business jargon) under time constraint. Therefore it is important that the recorder of the message provides enough information about what they mean, so the information is of value for others who are not present at the time to be able to recognize, decipher and re-organize the data. However, this requirement for message recorders cannot be too demanding or it might interfere with the real time discussions, which are often group exercises within limited time periods.

In the medical BSC engagement, the junior analyst was familiar with the handwriting of the lead consultant on the flipcharts, but had difficulty in deciphering some of the key points recorded by the workshop participants. In this situation, the analyst requested a meeting with the lead consultant to recall and explain some of the confusing messages on the flipcharts. Occasionally the analyst had to use her own interpretation to make connection of things written down on the flipcharts, and to complete sentences in order to give meanings or make sense of the raw data. Guesswork had to be used in order to decipher what had been written down on the flipcharts when the writing was messy. Sometimes there were multiple changes made to a sentence on the flipchart page by participants. Other times, certain words were deleted and other words were added with multiple arrows drawn to link different concepts.

Because of the analyst's own interpretation and some guesswork involved in re-organizing information on the flipcharts, it is possible that the final output produced based on these flipcharts will not 'capture' the ideas of the workshop participants. However, this does not constitute a problem when every participant is present (who do not complain about the accuracy of the notes on the flipcharts). This is because the presence at the workshop, *being there* in real time discussion, mitigates such problems. Tacit understanding acquired at the meeting facilitates the subsequent interpretation of obscure results.

7.1.7. Inscribing the Draft Report

After the BSC workshop, a draft report was produced by the non-consultant group at ABConsulting. According to the draft report (p.9), the "BSC has been specifically modified to include unique dimensions of certain health care perspectives, such as quality of care and timely access to care". Based on a generic template of strategy map constructed by ABConsulting (diagram 5.1) and flipchart notes, a Q-Care map (diagram 7.1) was configured with specific "mission, vision value" (MVV) statements representing "strategy", from which linked to an agreed upon set of five "strategic goals" including "timely access to care and education, uniform standards of care, promotion of public awareness, etc.

[INSERT DIAGRAM 7.1 HERE]

The usefulness of including graphics in reports is premised on the importance of time consideration for business managers and executives. Graphics provide a snapshot picture of the issues under discussion. For example, a strategy map (as depicted in diagram 1) provides a topographical image of various groups of employees within an organization that are performing activities at different levels relevant to achieving strategic objectives. In the Q-Care strategy map, the specification of the MVV drew from client documents of prior work done on the development of a common mission vision values for Q-Care. The workshop discussions and debates led to the five common objectives, which were inscribed in the diagram under "strategic goals".

This diagrammatic display of strategy to specific goals relevant to all programs in a healthcare environment captured a half-day discussion of first three steps of the facilitation sessions (defining scope, objectives and framework). The graphical representation indicated "a common base of understanding of the business model of Q-Care" (draft report, p.4). Under the guidance of these goals, draft measures were developed through the four knowledge cafés and then voted by the workshop participants to select which measures would be developed in more detail, and this resulted in five measures being selected as the most relevant to existing practice (e.g., access to care, and certification of nurses). Transcribed flip chart notes regarding the draft measures and the final measures were summarized in the report in tables.

7.1.8. Re-negotiating Inscriptions – Problematics of Action at a Distance

At any point en route from action at a distance (e.g., the local consulting firm office) to a local setting (e.g., the workshop held in hotel conference room), things may go wrong, as "competing solutions may emerge, alliances may collapse or not be formed at all, needed supporters may not be convinced and detractors may not be deflected" (Preston, forthcoming). In this respect, the use of inscription to facilitate action at a distance and its "journey back to the setting may be fraught with difficulties and setbacks" (ibid, p. 12). In this case, inscription is only relatively and temporarily stable. The fact that it is also mobile and fluid makes it possible and /or easier to revise and re-inscribe. When there is disagreement, re-negotiation and re-definition needs to take place in order to achieve agreement again.

While on the whole, "the group was satisfied with the facilitation of the meeting and with the progress made by the group in reaching consensus on preliminary indicators" (Client J, the client authority), the committee was not satisfied with the content of the draft report produced by the lead consultant on the grounds that (1) participant input sharing existing practices was missing, and (2) the lack of detail in making the report understandable and usable. Their major concern was that much of the participant input provided to the consultant prior to and during the meeting has not been incorporated sufficiently and properly in the report. For them the report failed to reflect and incrementally build on existing practices such as current usage and examples of the BSC in healthcare programs by some participating organizations. This neglect of input information did not satisfy participants' needs for sharing experiences among the group which would be important for further improvement.

Another dissatisfaction of the steering committee was that "many parts of the report are still vague and not comprehensible to someone who was not there (during the discussions at the workshop). "The report did not reflect our objectives and desired outcomes", the client authority wrote, "for example, one of the desired outcomes was the development of 3 - 4 key Balanced Scorecard

Indicators which could be universally and consistently applied with the same numerator and denominator and methodology for collection within a short time frame; in fact, more than 3 - 4 have been identified but none (of the BSC measures provided in the draft report were) in sufficient detail to be acted upon including numerator, denominator, data sources etc".

The steering committee repeatedly requested changes and revisions to be made so that the final report could be a *standalone* document in order for those who did not participate in the actual BSC workshop to understand. Immediately after ABConsulting submitted the draft report, the client authority sent out an email to all SC members seeking for comments and feedback. The message asked members to evaluate the draft report in terms of the three purposes: *Is this what we wanted/expected? Will it meet our objectives? Is there anything wrong/missing?* Clearly this email sent out message that called for network of support. Enrolling a network is the "construction of the *we* versus the *others*" (Doorewaard and Bijsterveld, 2001, p. 70).

Subsequently there were many email exchanges among the SC members sending in their individual, detailed comments and suggestions, which became the basis for further revisions. Shortly an email documenting the decisions agreed by the steering committee was sent to the lead consultant to revise the report in specific ways. Referring back to both the *Objective and Planned Outcomes* and the *Minutes of the Teleconference*, the SC was concerned that the report produced by ABConsulting did "not meet the fundamental objective of being 'user friendly' to non-participant (program) administrators (and regional authorities for understanding the role of the BSC)". Attention was drawn to the formal requirements established in the contract that the report "must be a stand-alone document that is easily understandable and usable by people who were not there (at the BSC workshop), and who may not have any knowledge of the BSC".

The committee also insisted that the background information needed to be made explicit on "how to create a BSC, the purpose (including goals and objectives), inputs and outputs of the workshop". The committee requested that the following specific questions be addressed: "How are mission, vision, and values helpful in guiding the BSC indicators? How can the business approach be used in the health care environment? What are the desirable properties of indicators and the discriminators? How can the BSC be tied to quality assessment and assurance?"

In this case, consultants were asked by their clients to make explicit their own assumptions of what they know about the BSC through more detailed writing and modelling. The lead consultant was asked to do more writing, through which the more tacit technical knowledge (which he had expected to impart to workshop participants through face-to-face interaction at the workshop) have to be inscribed in more detail into the written report. This was contradictory to the usual writing practice of the firm where they produced less detailed texts, but more bullet points and graphical representations.

What complicated the situation even more was that the deadline of submitting the final report was past due because of the repeated requests for changes by the steering committee and the waiting time for all members to provide their opinion. Due to specific government regulatory constraints, the client authority had little leeway to change the term of the contract regarding the timeline, and thus was requesting immediate revisions and changes in order to meet the deadline. But at the same time, she deemed it as very important to take into account all the input and concerns from the steering committee members. As a result, although the lead consultant was very responsive to the client's requests in order to bring the contract to a close, some of the committee members did not respond fast enough, which nevertheless delayed the whole process.

With all these complications and delays, in the face of a fixed-price contract that had already gone beyond the final deliverable date, the consultant was under pressure to attend to the committee's overriding concern about details. This was partly because the client withheld payment on their invoices until every detail was completed to their satisfaction. The client authority reiterated in several email messages that final revision needed to incorporate all input from the group and the SC members, and demanded the lead consultant to *pay personal attention* to this matter in order to *justify* full payment for the project. In responding to client's dissatisfaction that important issues of the BSC were not addressed in detail in the final report, such as the question "how are MVVs helpful in guiding the BSCs", one example of the lead consultant's reaction was to put in a graphical representation linking MVV, each with a brief narrative description of their meaning and a short statement of their importance in developing measures in the BSC.

7.1.9. The Limited Usefulness of Graphics

Graphical presentation is believed to be especially persuasive in communicating information (Latour, 1986a). In my fieldwork interview, a junior consultant commented that "I always find the face-to-face training is enhanced by graphics and then you can explain anything in a second" (Consultant F). What needs to be pointed out is that the powerful effect of visual artifacts is not absolute, but rather is in need of support to further explain what it means.

This is because of the plasticity of the visualization and its lack of intrinsic meaning, in the sense that they are open to multiple interpretations (Latour, 1986a). On the one hand, they are hard facts. For instance, a table with numbers is often considered as hard data. Any change of face value (e.g., from number five to ten) is almost impossible. One of the advantages of using graphical representations is that picturing a complex situation can provide a mental picture of what the client organization wants to achieve in a summarized way (BSC training material V#1). Visualizing results is believed to help work toward their organizational goal.

Graphics, though useful, are rather high-maintenance items, which need the provision of sufficient support by authority (Chua, 1995). Again taking the example of a table, numbers need explanations of what they mean and of what they include and exclude. These explanations are not dictated by the graphical representations themselves. Graphic tools can mean different things to different audiences. Without human support (Chua, 1995), such as an authoritative opinion (authoritative in terms of an author-like informational support proving expert advice), which is to provide a basis for their meaning and the negotiation of divergent views, graphics tend to be less useful. Non-human actants such as these can only be enrolled when there is some sort of spokesperson who provides meaning and speaks on behalf of it (Alcouffe et al., 2005).

Visual aids such as graphics are especially useful during presentation because the workshop instructor is acting as the perceived expert as authority who provides real time interpretation and meaning for these graphics. In this case, in order for visualization tools to be more effective, face-to-face contact is required to maintain such authoritative support through *meaning giving activities*. As Chua (1995) points out,

> "a representational device, no matter how astutely designed, requires human support. A piece of software is weak if left to speak for itself. New inscriptions need spokespersons – people who genuinely believe in their utility and final, comparative advantage over competitors; advocates who would be able and willing to continually make the inscriptions pass tests posed by human and non-human enemy forces" (p.132).

An alternative is to provide detailed textual inscriptions. An active participation of visual representation[66] would have to be enacted upon. Without the opportunities of interaction among participants to reinforce their meaning, visualization seems to be less potent at a distance (Olson et al., 2002). In some cases, detailed textual support could be useful. For example, the BSC training material at ABConsulting has the graphical slides with the detailed explanatory notes at the left hand column area providing further explication[67].

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[66] This argument of the 'participation' of visual representation (non-human) is based on Callon's (1986) classic paper on the domestication of scallop, an 'actant', which is argued to be 'enacting'.
[67] More details in prior chapter.

7.2. Discussion of the Case: Translation As Communicating Reality

The foregoing discussion has focused on re-presenting and writing the BSC (as an epistemic object) with the use of inscription devices (e.g., flipcharts) to make it practical (and therefore appear to be real), and to objectify it as thing-like. Paperwork such as diagrams, graphs and charts are argued to possess many rhetorical advantages: they are mobile, immutable, re-combinable and are commonly perceived to be built on many facts. The advantage of specific textual practices such as the 'bullet points' and checklists lies in their ability to represent the world through the expression of solid, matter-of-fact statements. The use of flipcharts as an inscription device is a means of "bringing together and keeping apart, defining, and associating various heterogeneous entities, and constructing the form and the substance of the relations set up between them" (Bloomfield and Vurdubakis, 1997, p. 86).

Inscriptions enable the exercise of control and permit action from a distance. That is to say, they enable people far away from the scene of activity to ostensibly have a window of opportunity to enact on those activities and the ability to intervene for other purposes (Chua, 1995, p. 116). In my illustrative example, flipcharts enable junior analysts and professional writers to have the opportunity to contribute to the consulting project work (through back stage activities such as cleaning up data and writing reports), which they would otherwise have no role in. Email messages enable private information to be forwarded from primary recipient parties to secondary recipient parties, through which common grounds of issues and problems are shared and understandings of them are enabled (but nevertheless fragile).

With the aid of these textual and graphical inscriptions, particular events and activities (e.g., training and project meetings) are lifted out of their 'lived' context and transformed into 'documentary reality' suitable for various purposes of administration or policy-making (Bloomfield and Vurdubakis, 1994, p. 456-457). Central to this argument is the belief that epistemic objects such as the BSC are not something known as if it is a pre-existing empirical object or observable entity. Rather it relies on specific knowledge production and inscribing practices, which objectify it as thing-like and thereby render it usable, manipulable and reportable (Bloomfield and Vurdubakis, 1994, p. 457). It is not reality as such, but a "textually constructed reality" (Bloomfield and Vurdubakis, 1994; see also Smith 1974, 1984, 2001; Smith and Whalen, 1996) – "turning of real lives into writing" (Foucault, 1979). As Smith (1974) describes, work experience is inscribed and transformed into personal records on a resume and live births into registered births on paper, and as a result, this "knowledge production preserves conceptions and means of description which represent the world as it is for those who rule it rather than for those who are ruled" (p. 267).

Textual reality *stands in* for situated reality as its guide and essence (Green, 1983). This study focuses on the question how writing of project reports is constituted as a relationship between the text and the referential context by examining specific ways of inscribing and particular features of the written texts. Underlying this writing practice is the deployment and the management of "ready-made vocabularies of managerial discourse on organizations" and existing shared understanding of them promoted by an external epistemic community (Bloomfield and Vurdubakis, 1994, p. 462-463), such as the notion of strategy, missions, visions and values.

The representation and acceptance of the BSC as something important and useful are largely based on the ready reception of these managerial vocabularies that have taken on a self-explanatory status in client organizations, although this taken-for-granted status is not absolute and sometimes there are disputes and disbelief. Within the boundaries set by screen and paper, "activities, objects and events are rendered into modifiable inscriptions and abstract relations between them made visible", and therefore appear to be real "as a prelude to their re-articulation and rearrangement" (Bloomfield and Vurdubakis, 1997, p. 462-463).

7.3. An Epilogue

In the above illustrative example of the medical BSC project, an interesting twist is that after the formal submission of the final report that had been revised several times, the steering committee members of the client decided that they would like to reconstruct the BSC indicators developed at the 2-day workshop and requested that ABConsulting send the flipchart pages to them. Thus once again, these flipcharts not only traveled from a local hotel conference room to the local consulting office, but would now also travel from the consulting office in one province to remote actors located in another province some two thousand miles away. The information captured on them and their meaning will be once again re-defined and re-interpreted by different actors in different context with different purposes, and re-inscribed into new forms of textual reality. New constructions of inscriptions have the potential to corroborate, challenge, and/or dismiss the previously constructed inscriptions by the management consultants and their colleagues.

Chapter 8 Towards A Theory of Customization

This dissertation has been framed around my research question concerning the translation process of a management accounting technique into specific localities in order to fit the needs of users and potential adopters. This question is analyzed at three levels to illustrate how the BSC is represented and inscribed by active user groups including both consultants and their clients through their interaction. In this final chapter I summarize my observations to these questions, reflect on some limitations of my study, and offer my contribution to management as well as accounting literature. Following this, I make suggestions for future research.

Whether or not the BSC "represents solutions to real problems facing firms or are simply fads that consultants have packaged into 'products' that can easily be sold to corporate management", Ittner & Larcker (1998) emphasize that "insight into the role of consultants in the adoption of new measurement practices would contribute to our understanding of trends in performance management" (p. 234). Despite a number of empirical studies on the translation process in the accounting literature (e.g., Preston et al., 1992; Chua, 1995; Briers and Chua, 2001; Jones and Dugdale, 2002), our understanding of how management ideas translated from an abstract, general framework into more specific workplace practices remains under-researched. Insight into the role of active user groups remains insufficient to fully understand the implementation of management accounting innovations.

Based on a field study of a specialized management consulting firm, this research extends prior literature by focusing on the processes of translation to customize a particular management accounting technique, the BSC, and the elicitation of the views of key actors, both management consultants and their clients, during the spread of management accounting ideas and techniques. The results are examined from an actor-network perspective based on Latour and colleagues' work, whereby the process of diffusion and dissemination is not regarded as the spread of a fixed idea, but rather, it occurs through a translation process where various actors, either management consultants as knowledge experts or clients as local users, seek to speak for problems and inscribe solutions into a technical artifact subsumed with their own intentions, meanings and interests. This study provides field evidence on how management ideas and techniques are transformed and reconstructed through consultant-client interactions (Sturdy, 1998, p. 247).

This study examines how the BSC is made practical by observing management consultants performing their every day tasks at a specialized management consulting firm, and thereby to identify important aspects of the consulting process in translating a management accounting technique into practice. The fieldwork approach provides me with the opportunity to gather rich data based on contemporaneous observation, allowing a more thorough analysis than would be possible through retrospective interviews or archival methods alone.

The BSC is translated into specific localities through an interactive process between consultants and clients. Chapter five illustrates the practical ways in which consultants make sense of the BSC to fit their own needs as users and adopters. Chapter six focuses on how the BSC is made relevant to the clients. It illustrates how the idea of the BSC is translated into action through consultants' daily work activities, such as proposal writings, kick off meetings, executive training, and the use of graphics and flipcharts, which variably re-shape and re-embed a new management accounting techniques in different client organizations. Using a case study Chapter seven follows a local customization process during which a specific BSC project was taking place for a healthcare client. In the medical BSC project analyzed in chapter seven, it was clear that the client group, as users and adopters, were actively striving to reconstruct the BSC in a way that was more compatible to their existing practice. The fact that this was not satisfied led to the rejection of the BSC inscribed by the consultants.

The analyses of the present study suggest that extant research in management accounting innovation (e.g., Bryant et al. 2004, Davis & Albright, 2004) may have underspecified the active role of users and their modifications of the BSC by focusing exclusively on technical performance benefits and paying scant attention to differences between *technique in theory* and *technique in use*.

It should be noted that the present analysis is based on my limited participation and observation in several BSC client projects and training sessions. At this point, interpretation of these observations cannot be generalized to other non-BSC related projects in the firm, or even BSC related projects I did not observe. Also the small size of the firm may prevent empirical generalizations to management consulting firms in general, especially to big multinational firms[68]. But it does provide an especially fertile ground for relational embeddedness between consultants and clients that might not exist in large firms.

However, this does not prevent the observations in this study from generalizing theoretically. Although the BSC has been established as the 'best' performance measurement framework, it is not so much of its 'intrinsic' value or validity to be proven to work that is important in its wide diffusion (Miller and O'Leary, 1990). An embedded network serves as an important mode of seeking and organizing knowledge among organizations, and facilitates and plays a role in the translation process of management accounting techniques, such as the BSC. Especially it is the establishment of network relation that supports its diffusion with meaning giving activities. Further, the diversity of ABConsulting's client organizations reduces the risk of my findings being merely an artifact of a management consulting firm and increase the validity of my observations.

8.1. Contribution to Existing Literature

In a recent review essay, Chua (forthcoming) encourages research to study "the crafting and recrafting of numbers, tables, charts; the writing and rewriting of software; the compilation of reports, their presentation, translation and multiple means of travel with near and far-flung repercussions; the dispersion of calculation in large and networked sites; the making up of coherent sense and solidity from fragmentary inscriptions, the making do/working around in the face of local resistance and unexpected events; and the disciplining of action (both individual and collective) via accounting numbers" (p.1). Following this line of research, the present study has provided additional empirical evidence to address some of the issues as outlines above.

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[68] According to Sturdy, "it is well established that there can be a wide variation in consultancy projects, practices and styles, particularly between small firms and large transnational practices" (1998, p. 231).

Specifically, using the BSC as an illustrative example, the present research is concerned with the processes of customizing general management accounting techniques to fit the needs of local users and adopters at a more practical, applied level. Both consultants and clients are analyzed separately and then together at a project level in a case study of customizing the BSC to connect to the client's own workplace activities.

The central concern of this thesis is to further develop our understanding of a theory of the practical translation of management accounting techniques, which is theorized as the customization process. Most often what is available to us is the final product of a translation process (e.g., Kaplan and Norton's four perspective framework of the BSC, and their many examples of best practice templates). There is an urgent need to study the behind-the-scene process of translation concerning how the BSC framework was developed.

More important, the present study contributes to a deeper understanding of a theory of translating global ideas into actions, and specifically a theory of customizing management accounting techniques into practice through consultant-client interaction. It is proposed in chapter six that translation is a theoretical construct, and customization is adopted as an operational term used by practitioners (e.g., consultants) to elucidate organizational specifics during consulting engagements.

Theoretical development of a theory of customization based on the sociology of translation is useful for at least two reasons. First, adopting a translation perspective helps to shift away from the assumption that the nature and quality of a management idea are pre-given. This is to avoid a pro-innovation bias that all innovative management ideas are technically efficient and thus are beneficial to organizations (e.g., efficient choice perspective outlined in Abrahamson, 1991). For instance, Abrahamson (1991) makes a distinction between efficient and inefficient innovations, which inevitably implies a pre-determined view of their efficacy independent of their actual usage.

Second, adopting a translation perspective helps to shift focus from the *implementation* of a technique to the *reconstruction* of a technique. The term implementation implied an object being putting into practice un-problematically. A translation perspective allows the active modification of users through a negotiated, interactive process, rather than a straightforward application. In a translation process, attention is drawn towards confusion and debates among users as to what they need and what they want when adopting a new management idea.

The present study contributes to management accounting literature regarding the role of inscriptions in translating management techniques (e.g., Jones and Dugdale, 2002; Briers and Chua, 2001; Ezzamel et al., 2004). It stresses that inscriptions function as objectification devices in an attempt to translate an abstract technique, through network building and meaning-giving activities, to concrete localities. The deployment of these objectification devices aims to control conceptual ambiguity inherent in a management accounting innovation.

Specifically, the deployment of flipcharts serves as an inscription device to *capture* users' tacit knowledge about their specific organizational needs. This way, consultants are able to re-present and inscribe this information to produce a *customized* output that is promised to clients in the form of *deliverables*. The use of flipcharts not only enables and facilitates action locally, but also from a distance, for example, back stage work performed by non-consultants such as junior analysts, office administrators, and professional writers who are also involved in composing consulting project outputs and reports. The significance of the inscriptions lies in the way they are put into circulation, and the way they are used to justify local actions. Smith (2001) has argued that texts and documents are essential to the objectification of organizations and institutions and their importance in mediating, regulating and authorizing people's activities. Similarly, the role of inscriptions lies in their ability in converting management ideas from a conceptual level to a more practical level. Mundane activities involving inscriptions such as proposal writing, flip-charting, report compiling etc. contribute to the objectification of a vague idea of the BSC to a conceivable and more accessible level. Once inscriptions about the BSC have been developed, they are used to regulate activities and actions in various aspects of organizing, such as performance measuring and strategic planning.

To reiterate the main arguments in chapter one (section 1.3), the present study contributes to our understanding of the translation of management accounting ideas and techniques in several ways. First, it highlights the multiple layers of translation that occur during the consultant-client interaction in customizing a management accounting technique, known as the BSC. For example, an abstract, general BSC is translated into a work template that ABConsulting uses to apply to its clients, as well as a working framework that it uses to apply to its own internal management (chapter five). In chapter seven, the BSC is also translated to a "global BSC" (albeit an unsuccessful one that is rejected by the local user group) for a specific client, which is intended to be further translated to its many local program users (although this level of translation is not observed in the present study). An actor-network perspective emphasizes the role of actors as users and adopters in influencing ideas and practices for their own purposes, by following the fluid relationships among them. As Doorewaard and Bijsterveld (2001, p. 73) note, since translation is an "ongoing process, applications of a new management idea are always temporary fixations".

In a management consulting context, the present research theorizes the translation of management ideas as a process of customization, which is constituted by consultants' explicit promises of a *customized* service, and a focus on *understanding* and *meeting* users' needs that lead to temporary cooperation between clients and consultants during the process of the engagement. However, this level of cooperation often disappears at the end of the engagement when clients negotiate the adequacy of the final output known as the deliverables. This indicates that the relationships among actors are constantly changing over time due to changing demands and needs as well as shifting interests. It also suggests that the focus of study should be on actors as well as their relationship building in studying the translation of management ideas. In addition, my research emphasizes that the translation of management ideas to specific settings is a co-production among actors, through which the actions of others are inevitable in transforming the content and forms of the idea.

Second, this study challenges the artificial division between suppliers and users suggested by the extant management fashion literature, which fails to recognize the active and mobile roles of these actors and their actions in the dynamic of social relations, as well as the changing relations in translating an 'innovation' that is being diffused over time and place. A customization process focuses on *meeting* the needs of users, through which it allows the admission of these users in selecting, interpreting and adjusting a *technique in theory*.

By following a translation perspective, the analyses of the field study indicate that most two-way relations are unstable and fluid, such as competitors versus collaborators, and suppliers versus users. For instance, on one occasion two consulting firms may compete with each other for one open call for proposal, but they may collaborate with each other on another occasion to complete a sole sourced project. The relation between consultants and clients may be more problematic in that a client is not only a consumer of certain consulting products or service, but also a user who contributes to the reconfiguration of a management accounting technique in order to make it relevant. A client could also be a distributor of a consulting service. An example would be one client of

ABConsulting which is a professional association who has a contract with the firm to provide BSC courses for its continuing education program. In this sense, this client distributes the BSC to many potential adopters located in different organization. On the other hand, it also has hired ABConsulting for a separate engagement to review its own BSC framework.

Thirdly, this study also has implication for the technical versus relational aspects of a strategic performance measurement system development. Clients see the techniques consultants sell as potentially useful, not only just from a technical point, but also from a relational aspect in the sense that they trust the consultants and what they say. Technical usefulness is reinforced or undermined through the trust based on existing consultant-client relationships (or the lack thereof). According to Bloomfield and Best (1992), understanding of what is technical presupposes a human actor (or actors) who gives a view on the matter, that is, who represent or stand in for that technology. There is no a priori boundary drawn between the 'technical' and the non-technical aspects of a strategic performance measurement system development because *what is technical* versus *what is not* cannot be separable (Bloomfield and Vurdubakis, 1992, 1994a). It is always the issue of what possibility a technology will allow, and how social practices adapt to it.

Moreover, this study highlights the importance of translations in the forms of translating problems, re-negotiation of organizational objectives, and reconstruction of common interests. During these translation processes, re-education of the executive team through an up-front training session plays an important role in re-defining organizational objectives and constructing consensus among a group of users.

At a more general level, this study addresses the question of how existing consultant-client relations facilitate the indirect diffusion of a management accounting technique in terms of organizational learning and knowledge sharing. When there is a more embedded relationship, collaboration is more likely to enable knowledge transfer, for instance, the research group study conducted by ABConsulting to develop more innovative Learning and Growth measures of the BSC.

While more work is needed to corroborate these findings, I suggest that the consultant-client relationship may be inherent in any attempt in diffusing and implementing management accounting concepts and techniques, and it is not just a function of a specific organizational approach. My analyses find support in existing research on the management of relational capital (e.g., DiMaggio, 1992; Gulati et al., 2002), and practical sense making activity at workplace among individuals and groups in organization (e.g., Wrzesniewski and Dutton, 2001).

8.2. Some Reflections

The first reflection is on the success/failure of management accounting techniques. Preston et al. (1992) and Briers and Chua (2001) show the *constructed* nature of technological success and failure through the study of budgeting and Activity-Based Costing respectively. Similarly, grounded in the ANT literature, the intention of the present study is to treat success and failure symmetrically. As a result, the medical BSC project is of interest to the present analysis. Otherwise, if we were to study the medical BSC project from a technical performance point of view, we would then observe a failure. It seemed obvious that the BSC was not developed to *fit* the strategic imperatives of dominant stakeholders. However, taking a translation perspective allows us to understand the non-technical, or rather social and political factors that are critical to the perceived success of the medical BSC project by users and potential adopters of the BSC. Ignoring these social and political factors, which are more important for user acceptance at a local level, will likely lead to the failure of a BSC project.

The findings of the present study resonate with previous research (e.g., Briers and Chua, 2001; Doorewaard and Bijsterveld, 2001) and illustrates that adoption of any new management techniques will be as much a social and political process as a technical one. Markus and Pfeffer (1983, p. 208) suggest that the extent to which a management accounting control system *matches* other aspects of the organization in which it is used, will affect its ease of implementation and its ultimate perceived success. In order to be accepted, ideas need to be located "within the set of existing understandings and actions that constitute the institutional environment" and yet be set "apart from what already exists" (Hargadon and Douglas, 2001, p. 476). Examples include an organization's existing culture and system of shared values and beliefs, and "the extent to which there is agreement about technology and goals in the organization, because of either the nature of its technology or the development of a strong dominant culture" (Markus and Pfeffer, 1983, p. 208). Boxenbaum (2006) also recognizes the importance of "local grounding" during translation process, especially when the management idea collides with existing ideology or practices. Established local practice, as a "sense-making vehicle" (ibid, p. 945), is combined to confer legitimacy upon the implementation of a new management idea.

A second reflection is on the conversion of tacit understanding to explicit knowledge in customizing an innovative management accounting technique. Boxenbaum (2006) suggests that "local grounding"- connect an idea to existing practices to overcome local resistance as well as to make sense of new practice - is one important dimension of the translation process of a foreign managerial practice to a less receptive society. The present research suggests that understanding of *the local* is not self-evident and local experience is not readily available to share. It is important to recognize that in order to create a usable BSC, individual adopter's tacit understandings of existing local practice must be tapped and made *explicit*. From a knowledge creation perspective, "knowledge creation centers on the building of both tacit and explicit knowledge and, more importantly, on the interchange between these two aspects of knowledge through internalization and externalization" (Nonaka, 1994, p. 20).

In a management consulting context, training or development sessions facilitated by consultants provide the opportunity for the client participants to externalize their tacit knowledge by articulating their experience to others, which can be captured in writing as well. In other words, tacit knowledge accumulated at the BSC meeting is made more explicit through sharing among the group and inscribing it to reports that can be circulated to those who are not present at the meeting.

To disseminate and/or disembody skill and knowledge is to reduce the dependence upon the craft expertise of a few actors and thereby reduce their capacity to influence and control others who do not possess the knowledge (Ezzamel et al., 2004). This can be partly achieved by (re) defining and inscribing the tacit knowledge through written forms. To some degree, previously hidden and implicit knowledge is made more explicit and visible in written form, which translates something intangible into more tangible forms that are readily accessible for sharing purpose. The present case study in chapter seven renders the implicit translation process transparent enough to be actionable for consultants and managers in terms of local grounding, creation of group consensus and conversion of tacit knowledge to inscribable forms.

8.3. More On The Translation Process

This study argues that consultant – client relation may have indirectly encouraged the diffusion of the BSC through existing embedded ties, either third-party referral networks or previous personal relations (Uzzi, 1996, 1997; Uzzi and Lancaster, 2003). The present analyses show that consultant-client interactions play a significant role in the introduction and implementation of new management accounting ideas such as the BSC. Now with public and private organizations routinely employ consultants for a range of tasks (Kipping and Kirkpatrick, 2005), which include implementing new management accounting techniques, the influence of management consultants on the reconstruction and customization of particular techniques is worth studying. The present study proposes that it is more likely for real diffusion to occur through existing consultant-client relationships than either the consultants' purely selling the technique or the clients' looking for solutions (that is, the rational problem-solving processes).

Prior research indicates that there is certain 'faith' in trusting expertise such as management consultants (e.g., Briers and Chua, 2001). However, 'faith' is used to explain trust in knowledge experts, where does faith come from is not well explained. The analyses of this study suggest that the existence of faith in 'trusting' management consultants cannot be discussed at a superficial level. There may not exist faith in trusting management consulting or management consultants at the level of an industry or a profession. But that does not preclude that it can exist on an organizational or a personal level, that is, through relations with a specific firm and through knowing someone for a while and believing that (s)he has expertise pertinent to the solution that is needed. Thus if faith does seem to function during the diffusion process of management accounting ideas and techniques, its existence lies not in just any consultants or any management consulting firms at a general level, but it is whom the clients know or their friends know that counts.

Moreover, management consulting indirectly influences the diffusion process by disseminating a particular body of knowledge to various industries via training session contracted by professional associations. The importance on training is that attendants are potential boundary-spanners (Swan and Newell, 1995; Sahlin-Andersson and Engwall, 2002). Effective boundary spanning exists when course participants have both external communication networks (access to market information about global ideas) and internal communication networks (to influence local colleagues about adoption and implementation).

Although attending these management courses do not predict actual adoption of new techniques, external communications generally are important in spreading new concepts to practitioners across industries. Therefore, consulting firms like ABConsulting could be important in disseminating the idea of the BSC to a wider population, at least to those professional members who actually participated in the BSC training.

The role of ABConsulting may have been limited by its size, and the extent to which these techniques are exploited by attendees may be variable and uncertain. But at a very minimal level, it is clear that courses and seminars offered by ABConsulting firm have a role in *creating an awareness* of these concepts and techniques (Thrift, 1999), a first stage in the diffusion process (Rogers, 1995), and the attention of management is a key factor for a concept to spread (Van de Ven, 1986).

However, if we adopt an information useful perspective, the role of a management consulting firm in the diffusion process will be limited by the quality and relevance of the information it provides. Drawing on ANT with a focus on actors and network, this is facilitated by the collaboration between ABConsulting and professional associations, which is important in signaling perceived quality and relevance to participants who are members of the professional association. For example, by offering training courses through a professional association, ABConsulting was refereed to as "market leaders" of new ideas in the course promotion material by the association. ABConsulting gains legitimacy through its network of support, and the value of its training courses is validated by these collaborating professional associations, who promise their members that participants in these courses "will take away new approaches with immediate practical applications" (course promo material).

The launching of the BSC idea to the business world was accomplished not only by KN's writings of their initial interactions with executives and project leaders since 1992 (Kaplan and Norton, 1996: preface), although *theorization* is a powerful means (as well as a layer of translation itself) to render an idea into understandable and compelling form that is easily transferred across time and space (Strang and Meyer, 1994; Greenwood et al., 2002). It is also through the selling effort of the authors' own consulting firm, the Balanced Scorecard Collaborative Inc. The firm has employed various marketing strategies to transform the BSC into an artifact in the form of software packages. The popular business press also plays a role of in popularizing the idea through producing and promoting various forms of publications, best-selling books and short articles which are readily available and mobile to be spread around the globe. Although the conception or invention of an innovative idea may be an individual activity, the process of the innovation, that is, its development and implementation is a collective achievement. It is a network building effort. As ideas do not promote themselves, they are to be brought to the attention of their potential audience.

Moreover, the spread of the BSC is also manifested through the taking up of this idea by academics in accounting research. Specifically it is evidenced by a growing literature devoted to the BSC topic in academic and practitioner journals. Central to the present analysis is that an idea can travel over long distance when it is objectified, and academic papers can be seen as one mechanism to objectify ideas about the BSC (Gendron and Baker, 2005, p.10). Gendron and Baker (2005) argue that ideas travel between scientific fields through a translation process, whereby "an idea receives increasing attention from a few people, spreads within a community and may eventually become institutionalized and taken for granted or pass out of fashion and be discarded" (p. 2). Qu (2004) has showed how the BSC came to the attention of accounting researchers through scholarly discussions and debates, which may facilitate its further global dissemination to other parts of the world as an idea, and may have further translated and disseminated the idea to a wider audience. It is important to recognize the role of the network of support in the disseminating process where an idea spreads and becomes objectified and institutionalized (Czarniawska and Joerges, 1996).

Therefore, it is not only the BSC text that is so powerful (Norreklit, 2003), but also the whole actor- network that makes the promotion of the BSC as an innovative management idea, a successful marketing campaign. The construction, consolidation and the dissemination of the BSC involve many actors including academic, consultants, business schools, consulting firms, and mass media and business publishing companies. The interaction among these active actors, and their controlling and enrolling allies such as the Balanced Scorecard Collaborative Inc., Harvard Business School Publishing, and various software companies may have well facilitated the rise of the BSC and its subsequent diffusion.

Moreover, not only are there many actors that are important in the spread of the BSC, but also these actors are embedded in their own institutional networks, and have their own agendas. The emphasis here is the various forms of the BSC constructed and used by different actors for different reasons. Thus all of them seek their own power and influence within their own organizational context by controlling different types of knowledge and/or technologies in relation to the BSC.

Central to this argument is the shifting nature of such ideas or innovations through a social –political process where the role of human-technology interaction is crucial in building networks of support as well as consolidating meanings. So instead of treating a management innovation such as the BSC as a defined set of ideas and techniques that are diffused across time and space, this study suggests that the nature of that knowledge is altered through various attempts in translating it in specific localities.

It is the network of various actors including those academics who research the BSC as a topic for publication purpose, those management and academic consultants who promote and sell the BSC as a consulting service, and those publishing houses who promote the ideas in order to sell their various product lines such as the BSC Report subscription, BSC related books, articles, cases, audio-conference, CD-ROMs, audiobook cassettes, and lecture audiotapes.

It is possible to apply this translation process to the BSC largely because it is constructed as an "open-book", responding to the perceived inadequacy of traditional financial measures. Its key concepts and assumptions are always open to the readers/users' interpretation (Norreklit, 2001, 2003). Many translations are taken place from company practices to case studies, to theoretical revisions and debates, and to revised implementations.

During this continuous struggle for public attention (in the form of media, journal publication and academic debate) among various actors, there are many possible definitions of the technologies in regard to their uses and power as actors strive to increase their credibility in their own organizational environments. Therefore, despite the inherent limitations of the BSC acknowledged in the academic literature, ANT enables a plausible explanation of its popularity through enrolling allies and support by a network of actors, rather than by its intrinsic technical value as claimed by its proponents.

8.4. Implications for Understanding Practice and Future Research

Realizing this process of translation as reconstructing and communicating reality and the role of inscriptions helps us better understand the translation of management accounting techniques such as the BSC in its diffusion and dissemination. Rather than lamenting the transitory nature of management ideas as fads once they fail to be put to work, a translation theory-based study offers an additional insight into the success or failure of management techniques (Briers and Chua, 2001; Doorewaard and Bijsterveld, 2001). While a diffusion or management fashion perspective will observe the medical BSC project (in chapter seven) as a complete failure which has little to offer, the present research emphasizes how the adoption of a new technique can only occur through a customization process in which both elements of the existing practices and the insights of the newly introduced vision become co-mingled into temporarily stable practices.

Ambiguous managerial accounting innovations such as the BSC can be understood to acquire its perceived 'objective' quality only in the context of particular organizational knowledge practices and procedures. A complex "translation process is energized to customize the global conceptual design, in order to make it fit within the local organizational structure and culture in the user organization" (Doorewaard and Bijsterveld, 2001, p. 60-65). When a new management vision enters an organizational discourse, an "ongoing process of meaning transformation is activated in which all actors discuss, interpret, modify, and alter the core ideas" of the new management technique: they "select partial lines of reasoning of the new managerial concept, they make plausible interpretations of its presumed content, they reformulate ideas in such a way that these fit within the existing organization discourse, and they combine or remold several recipes into a new one" (ibid).

The meaning of the BSC itself as a tool can only be understood in terms of the meaning of the BSC practice in its context of usage, both of which are subject to re-formulation and re-organization (Bloomfield and Vurdubakis, 1994). It is clear that any attempt to regulate situated practice of the BSC in conformity with the promises in written texts (e.g., Kaplan and Norton's writing of the BSC) will be problematic. This is to say, the day-to-day reality of any innovative managerial practice can never live up to the demands of textual orderliness and success implied by its original proponents (Green, 1983). Ironically, the strengths of the rhetoric of a management idea (presented as a universal and non-controversial technique) foreshadow the weakness of its practical application (Doorewaard and Bijsterveld, 2001).

This study has implication for practice as well. The collaboration between management consulting and business school is not well understood, partly because it is mostly through informal communication channels at an individual level. More studies are needed to examine the communication mechanisms between management consulting firms and business schools and universities. By providing some evidence on how management consultants translate management accounting ideas and techniques, this study suggests that, if business schools at universities are seen as a traditional disseminating channel through which formal education of basic business knowledge takes place (details see Alvarez, 1998, p. 35-40), then management consulting plays an active role in the (re-) education of practicing managers and executives in relating this formal business knowledge to more applied, practical workplace contexts.

One implication of the present research concerns the existence of different types of management accounting techniques in use in practice. For instance, consulting knowledge may differ from academic knowledge in regard to the use of the BSC. Recognizing the different processes of consulting practice from others such as post-graduate institutions, and their respective foci on knowledge creation and diffusion helps us understand the co-existence of different forms of management accounting ideas and techniques.

The present study provides implications for a practice-based view of management accounting techniques regarding the facilitating role of management consultants in the co-production of a usable management idea through implementation. Any portrait of powerful management gurus can only be partially true when it comes to the development of a technique-in-action. Rather than changing the existing practice, consultants re-construct the understanding of local practice through the deployment of new management techniques. The fate of a new technique is indeed in the hands of users since labels such as 'usefulness' and 'practical' are socially defined and negotiated. This study also sheds light on expert knowledge in professional service firms such as management consulting firms. Morris and Empson (1998) highlight that a 'resource-based view of the firm' focuses on knowledge as an objectively definable resource, which overlooks the complex inter-personal dynamics inherent in the development and dissemination of knowledge within the firm. They suggest we examine the complexity of knowledge management strategies, which influences the way these professionals conduct their work within and outside the firm.

The importance of this study is not that it contradicts existing research – it does not. But because it illuminates critical areas that have been neglected, it suggests a fresh theoretical context for existing findings and for future inquiry. The analyses of this study suggest a re-focusing on how ANT could be used in advancing our understanding of the translation process of management accounting concepts and techniques. Some themes fall outside the ANT literature which need more explanation in future research. An example is the specific meaning of network to actors. ANT has described the emergence and expansion of network of support without discussing the strength of ties. Thus if it is only a weak network (i.e., arm's length ties), it does not necessarily reinforce the network of *support*. Moreover, translation is often implied, without being explicated, and often what is being translated is far from clear.

Theory integration is needed, possibly among ANT, Foucault's governmentality, the concept of relational embeddedness (e.g., Uzzi and Lancaster, 2003), and the global-local interplay thesis (e.g., Jones and Dugdale, 2001, 2002; Giddens, 1990; Barrett et al, 2005), to provide an adequate explanation of the translation process of innovative management accounting ideas. For instance, Jones and Dugdale (2001) suggest that ANT and Giddens' theoretical perspective of the "dynamics of modernity" can be complementary in studying accounting because "the disembedding and re-embedding processes discussed by Giddens are recursive translations from local to global to local events which bind together human and non-human actors and intermediaries" (p. 57). The complementary use of ANT and Giddens' dynamics of modernity is also used by Mouritsen et al. (2001) in their paper about the rise of certain new accounting ideas such as the 'intellectual capital statement' as a new form of reporting.

Guided by these theoretical perspectives, a historical study at a macro level will complement the present field study at a micro level to provide a more thorough analysis and hopefully a better understanding of the *global-local dynamics* (through a disembedding – re-embedding process) in the diffusion of a contemporary management technique that currently enjoys widespread adoption and implementation. Studying the changing nature of novel management accounting practices (such as the BSC) through networks of actors within contemporary setting is necessary to ensure that management accounting research is relevant to practice (Chenhall, 2003). Studying the interaction between global theories and local realities will also provide implication for the relation between research and practice. Indeed, while there is an extensive literature on boundary objects, more work needs to be done to explain how *boundary work* is deployed in practice to enable the taking up of the boundary objects. More interesting, Ferlie et al. (2005) argue that strong boundaries between professional groups at the micro level of practice slow down innovation spread, rather than enhancing innovation spread. According to them, consulting can be understood as "a liminal space for both consultants and their client organizations … where the usual practice and order are suspended and replaced by new consulting rites and rituals" (Czarniawska and Mazza, 2003, p.267). Therefore, a field study on boundary work, especially among knowledge professionals, becomes an enduring focus of interest for future research.

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Appendix 1: Research Project Agreement: Balanced Scorecards from a consultant's Perspective (adapted from the original copy sent to the firm, with only name revised to protect the identity of the participating firm)

ABConsulting agree to participate in a field research project by Qian (Sandy) Qu on strategic performance measurement systems (SPMS), titled the Balanced Scorecards from a consultant's Perspective. This research is part of the requirement for Ms Qu's PhD degree. This study is designed to develop a better understanding of SPMS and BSCs by examining how these management ideas are made practical, implementable, appealing and useful.

The research process will involve observing the consulting firm as they develop and customize the BSC and how it interacts with potential and actual clients through training session and/or implementation projects. The objective of this study is to gather data from interviews, participant observation and training documents and materials related to SPMS and the BSC development at the consulting firm, and to consultants' and/or clients' views and experiences with these management innovations. See attached one-page proposal for details on the purpose of the research, and proposed research process and potential output of the research project.

All information that will be provided to the researcher during the fieldwork will be treated as confidential, only available to the principal investigator, and her academic supervisor and the dissertation committee. The research project will be subject to the Ethical Guidelines and Approval of the University of Alberta. Unless expressly agreed with ABConsulting, the firm and its clients will be treated anonymously. In research papers the researcher will make sure to disclose qualitative information collected from interviews in a way that the readers will not be able to identify the interviewees and the consulting firm. A 'Participant Information and Consent Form' will be provided to all those who formally interact with me. All interviews will be conducted in accordance with University of Alberta standards for protection of human research participants. The firm's participation in this research project is entirely voluntary and both parties are free to discontinue their involvement at any time during the study. [...]

Appendix 2: Research Project Proposal (adapted from the original copy sent to the firm)

Confidentiality proposal

All information that will be provided to the researcher during the fieldwork will be kept in a locked file, only available to the researcher and members of the dissertation committee. The identity of your firm, the identity of your clients, and any factual element that your firm considered confidential would not be communicated orally or in writing by the researcher. Unless expressly agreed with your firm, your firm and your clients will be treated anonymously. The identity of your firm and your clients will be known only to the researcher and to the members of the dissertation committee. In writing the dissertation and ensuing research papers, the researcher will make sure to disclose information collected from interviews in a way that the readers will not be able to identify the interviewees, your firm or your clients.

Table 4.1: Interviews conducted with consultants/analysts/staff (all tape-recorded) N=15

Track #	Date	Interviewee (Coded)	Title	Place of interview	Duration (min)	Firm (coded)
1	October 20, 2004	Client Y	President	Firm B	90	Firm B
2	November 29, 2004	Consultant D*	Principal consultant	ABConsulting	90	ABConsulting
3	November 29, 2004	Consultant A*	President	ABConsulting	100	ABConsulting
4	November 29, 2004	Consultant C*	Consultant	ABConsulting	50	ABConsulting
5	December 1, 2004	Consultant B*	Principal consultant	ABConsulting	90	ABConsulting
6	December 1, 2004	Staff G*	Staff	ABConsulting	60	ABConsulting
7	December 1, 2004	Consultant I	Consultant (previous)	Firm G	90	Firm G
8	December 2, 2004	Consultant E	Principal consultant	ABConsulting	50	ABConsulting
9	December 3, 2004	Consultant F	Consultant	ABConsulting	50	ABConsulting
10	December 6, 2004	Consultant F	Consultant	ABConsulting	35	ABConsulting
11	August 26, 2005	Consultant J	Analyst	ABConsulting	60	ABConsulting
12	September 6, 2005	Client Q	Controller	Firm B	90	Firm B
13	November 7, 2005	Client K	Researcher	Firm I	90	Firm I
14	November 9, 2005	Consultant SK	Analyst	Firm T	60	Firm T
15	November 15, 2005	Client R, S, [illegible], Z *	Directors	Firm C	120	Firm C
Total hours					**18.75**	

Table 4.2: Observed interviews between consultants and clients (not tape-recorded, detailed notes taken) N=8

Track #	Date	Interviewee (Coded)	Title	Place of interview	Duration (min)	Firm (coded)
1	October 15, 2004	Client R	Senior Director	Firm C	60	Firm C
2	October 15, 2004	Client S	Director	Firm C	60	Firm C
3	October 15, 2004	Client T	Director	Firm C	60	Firm C
4	October 15, 2004	Client U	Director	Firm C	60	Firm C
5	October 15, 2004	Client V	Director	Firm C	60	Firm C
6	October 19, 2004	Client W	Director	Hotel C	60	Firm C
7	October 19, 2004	Client X	Executive Assistant	Hotel C	50	Firm C
8	October 21, 2004	Client Z	Executive director & CEO	Hotel C	90	Firm C
Total hours					**8**	

* Interviews conducted with supervisor

Average length **1.35**

Table 4.3: Summary of Meetings Observed

Track #	Nature of activity	Number of occurrence	Frequency of activity	Place of activity	Total hrs
1	Internal sales meetings (Pipeline meeting at ABConsulting, strategic planning etc.)	12	Bi-weekly	ABConsulting	16
2	External sales meeting	3		ABConsulting / coffeeshop/ client's office	3
3	Client PM meetings (Client P)	3	Bi-annually	Firm E conference room	7.5
4	Internal employee training	3	N/A	ABConsulting	7.5
5	Internal employee performance review	1	Quarterly	ABConsulting	1
6	Training delivered as management education courses [regular /in house]	3	Monthly	Hotel	24
7	The BSC Projects*	3	N/A	Hotel/client's office /ABConsulting	50
8	Speaker executive session organized by ABConsulting	1	N/A	Hotel	1.5
9	Formal social events sponsored by ABConsulting	5	N/A	ABConsulting /Hotel	14.5
10	Informal social events within ABConsulting	18			18.5
	Total Occurrence	**52**			
	Total hours				**143.5**

* see Table 4.4 for detailed breakdown

Table 4.3.1: Details of observed meetings (chronological)

Track #	Date	Nature of meeting	Location	Firm	Client	Consultant	Length (hrs)
1	23-Jan-04	BSC Project #1, day 1	ABConsulting conference room	B	see project for detail	Consultant A	4
2	26-Jan-04	BSC Project #1, day 2	ABConsulting conference room	B	see project for detail	Consultant A	3.5
3	9-Feb-05	Executive lunch meeting	hotel	N/A	Participants & collaborator (org.G)	Consultant A	1.5
4	17-Feb-04	BSC Training course #1	hotel	N/A	training participants	Consultant A	8
5	20-Sep-05	Pipeline meeting #1	ABConsulting conference room	ABConsulting	None	All consultants	1
6	4-Oct-04	Pipeline meeting #2	ABConsulting conference room	ABConsulting	None	All consultants	1
7	7-Oct-04	External Sales meeting#1	Coffee shop	F	Client O	Consultant A	1
8	7-Oct-04	External Sales meeting#2	Firm E	E	Client P	Consultant A	
9	14-Oct-04	Writing training at ABConsulting	ABConsulting conference room	ABConsulting	Collaborator firm K	All consultants	4.5
10	14-Oct-04	Client PM meeting #1	Firm E conference room	E	PMTT 1st (client P)	None	3
11	18-Oct-04	Pipeline meeting #3	ABConsulting conference room	ABConsulting	None	All consultants	1
12	15-Oct-04	BSC Project #2	Firm C	C		Consultant A	8
13	19-Oct-04	BSC Project #2	Firm C	C		Consultant A	3
14	21-Oct-04	BSC Project #3	Firm C	C		Consultant A	2
15	27-Oct-04	Internal training #2 BSC web seminar	ABConsulting conference room	ABConsulting	None	All consultants	2
16	18-Nov-04	External Sales meeting#3	Firm E	E	Client P	Consultant B	1
17	18-Nov-04	Internal training #3 BSC web seminar	ABConsulting conference room	ABConsulting	None		1

18	22-Nov-04	Pipeline meeting #4	ABConsulting conference room	ABConsulting	None	All consultants	1
19	22-Nov-04	Formal Performance Review	ABConsulting conference room	ABConsulting	None	Consultant A & C	1
20	6-Dec-04	Pipeline meeting #5	ABConsulting conference room	ABConsulting	None	All consultants	1
21	20-Dec-04	Pipeline meeting #6	ABConsulting conference room	ABConsulting	None	All consultants	1
22	17-Jan-05	Pipeline meeting #7	ABConsulting conference room	ABConsulting	None	All consultants	1
23	31-Jan-05	Pipeline meeting #8	ABConsulting conference room	ABConsulting	None	All consultants	1
24	31-Jan-05	BSC Project #3 internal meeting	ABConsulting	ABConsulting	None	Consultant A	1
25	14-Feb-05	Pipeline meeting #9	ABConsulting conference room	ABConsulting	None	All consultants	1
26	14-Feb-05	BSC Project #3 meeting	ABConsulting conference room	I	Client K	Consultant A	1.5
27	14-Feb-05	BSC Project #3 internal meeting	ABConsulting	ABConsulting	None	Consultant A	1.5
28	25-Feb-05	Client PM meeting #2	Firm E conference room	E	PMTT 2nd (client P)	None	2.5
29	28-Feb-05	Pipeline meeting #10	ABConsulting conference room	ABConsulting	None	All consultants	1
30	4-Mar-05	BSC Training course #2	hotel	N/A	training participants	Consultant A	8
31	6-Mar-05	BSC Project #3, day 1	hotel	I	see project for detail		9
32	7-Mar-05	BSC Project #3, day 2	hotel	I	see project for detail		7.5
33	10-Mar-05	BSC Project #3, report write up	ABConsulting	ABConsulting	None	Consultant A, J	3
34	16-Mar-05	BSC Project #3, report write up	ABConsulting	ABConsulting	None	Consultant A, J	3

35	20-Apr-05	Performance Management in house training #3	Firm E conference room	E		Consultant A & B	8
36	25-May-05	Client PM meeting #3	Firm E conference room	E	PMTT 3rd [client P]	None	2
37	12-Sep-05	Internal meeting #11	ABConsulting conference room	ABConsulting	Collaborator org.G	All consultants	1
38	24-Oct-05	Internal meeting #12 (Strategic Planning & BSC session)	ABConsulting conference room	ABConsulting	None	All consultants	5
	Total hours						**106.5**

Table 4.4: Observations of BSC projects (Source: ABConsulting)

Tracking #	BSC project #1	BSC project #2	BSC project #3	Length (h)
Project Code Name	Manufacturing BSC	Professional BSC	Medical BSC	
Nature of Project	BSC development	BSC review	BSC facilitation	
Industry	Manufacture	Professional Association body	Health Care policy making body	
Public / Private sector	Private	Private	Government/federal	
Major Activities carried out by ABConsulting	Training and develop sessions	Interviews with top management team & develop sessions	Workshop & preparation of material	
Major Deliverables	2-day session to revise performance measures	(1)1-day session to reclassify goals & cascade measures (2)client interviews to review data sources (3) recommendations	(1) Pre-session package (2) 2-day workshop (3) a framework of common measures (4) final report	
Participants from client firm	4 Functional managers & the president	8 Functional Directors & the Executive	28 Directors & managers & researchers	
Size of the client firm	50 employees		N/A	
Lead Consultant	Consultant A	Consultant A	Consultant A & B	
Place of activity	ABConsulting	Client's office	Hotel conference room	
Initial Contact	Dec-03	Aug-04	Dec-04	
End of Project	Jan-04	Nov-04	Apr-05	
Length of Project (m)	2	4	5	
Project Delivery Date	throughout Jan. 2004	throughout October 2004	February -- April 2005	
Billable Hours	19	36	48	103
Duration (hrs) of my participation*	7.5	16	26.5	50
Type of data collected				
Real time observation	yes (7.5 hrs)	yes (8 hrs)	yes (16 hrs)	
Interview with clients	yes (N=2)	yes (N=1, group interview of four)	yes (N=1)	
Email exchanges	no	limited	yes (extensive)	
Project contract	yes	yes	yes	
Final reports	N/A	yes	yes	
Process maps/ charts	yes	yes	yes	

* # of hours have been included in interview table 4.3

** Most information was gathered from contracts from ABConsulting, some were provided by clients

Table 4.5: Archival documents

Pages of documents	Percentage of total	Type of documents
490	15%	Internal sales files (pipeline data)
133	4%	Internal training, documentation of internal work processes (proposal templates, BSC references, etc)
1743	54%	Client project files (proposals, memos, emails, output files, draft & final reports)
34	1%	Internal BSC Performance appraisal & strategic planning (ABConsulting's own management model)
649	20%	Training material concerning the BSC & performance measurement
200	6%	Field notes & interview notes
3249	100%	Total

Table 5.1: Collection of the BSC training material and other related material (Source: ABConsulting)

Track #	Title of the course material	No. of pages	Date	Main purpose of the course material	Explanatory Notes	Length of the course	Location of course
V#1	Implementing Performance Management Using The Scoring Approach: Strategic & Operational Traceability (workbook)	124	Jun-00	General management education course		1 day course (traced hardcopy through a course attendant)	
V#2	Enhancing Corporate Performance by Implementing The BSC	93	Apr-02	Continuing Professional Education Course		1 day course (hard copy provided by ABConsulting)	N/A
V#3	Beyond the BSC (Participant Notes)*- Level: Introductory	63	Oct-03	Continuing professional Education Course	* Note 1: including 48 slides plus 11 pages of case study & 4 cover pages (course adverts)	1 day course (hard copy provided by ABConsulting)	N/A
V#4	Better, Faster Processes	129	Feb-04	Continuing professional Education Course	Course on Financial Process Redesign	1 day course (hard copy, attended)	a hotel conference room
V#5	Beyond the BSC: Building, Implementing and Evaluation Corporate & Competitive Strategy (Participant Notes)- Level: Advanced	102	Mar-05	Continuing professional Education Course	plus 3-page cover page (course adverts) & 2-page handout of strategy map template	1 day course (hard copy, attended)	A hotel conference room
V#6	Beyond the BSC: Building, Implementing & Evaluation**	45	Mar-05	Executive level training for a BSC project (medical BSC)	** Note 2: A condensed version of V#5, incl.90 slides with 2 slides per page	Part of a BSC client project (hard copy, attended)	A hotel conference room
V#7	Performance Management -The Logic Model	93	Apr-05	An in-house training for 1 government client	A one time training course as requested by client	1 day course (hard copy, attended)	Client's board meeting room
	Total pages	**649**					

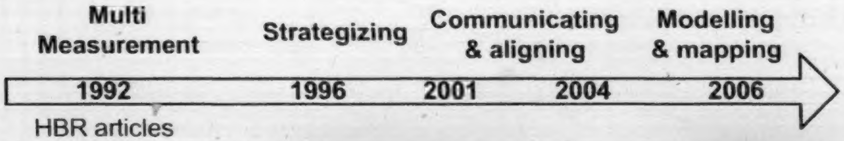
Table 7.1: The Four Phases of the Medical BSC engagement

Phase	Component	Deliverable	Timeline	Billable hour
Phase One: Initial contact	Initial contact from the client side	N/A	Dec-04	N/A
Phase Two: Pre-workshop preparation	Conference call between the lead consultants and the steering committee to finalize the scope and objectives of the requirement, meeting format, and role of the consultant	Completed plan agreed to by the steering committee	Feb-05	1 person-day
	Preparation of pre-meeting materials, including a literature review and selected article(s) concerning the BSC and preparation of customized presentation material: slide deck	Pre-meeting reading package approved by the steering committee and then distributed to all participants	Feb-05	1 person-day
	A face-to-face meeting with a member of steering committee	N/A	Feb-05	N/A
Phase Three: Two-day BSC meeting	Participant education and meeting moderation (BSC overview, "knowledge cafes" to discuss: scope, strategy & strategic objectives, performance management framework, performance measures, strategy map, balanced scorecard, global map & scorecards, utilization of scorecards, next steps, workshop summary)	Two days of instruction /facilitation of the BSC indicators meeting, including meeting materials, note-taking for report incorporating framework of common indicators/measures; preparation for report	Mar-05	2 person-days
Phase Four: Final reporting	Preparation of draft report, including a summary of meeting, a common set of measures or approaches to measurement and the process to be used for the BSC for the specific area in healthcare at the program level	Draft report sent to the steering committee for review and feedback	Mar-05	1 person-day
	Incorporation of edits from participants; preparation of final report suitable for circulation to healthcare program administrators in the specific area not present at the BSC meeting	Final report approved by the steering committee	Apr-05	1 person-day

Table 7.2: The medical BSC pre-meeting mini-survey

The BSC Pre-Workshop Participant Mini-Survey	Results (n=18/28)
Objective	
to provide background information of participants	N=28
to find out what participants know about the BSCs	
Dimensions	
What is your purpose of the BSC application?	
will you be administering it	
will you be analysing it	
will you be observing the process	
will you be storing it for future reference	
What is your understanding of what the BSCs are?	N=16
new to them	4
have heard of them but not used them	5
have used them, but not in patient care	2
have used them a bit in patient care	1
have used them regularly for patient care	2
Have used other forms of indicators	2
Examples for Sharing	
Do you have any existing example of a balanced scorecard for health care?	
Goals	
What do you hope to gain from this BSC workshop?	N=8
to realign indicators & better operationalize the indicators currently in use	
to determine the applicability of BSC to assess service	
to develop specific indicators for use	
to gain knowledge & understanding of the BSC	
to develop common indicators	
Outcomes	N=7
What would you like to see as outcomes from this BSC workshop?	

Figure 1.1: The BSC by KN in Harvard Business Review and books by Harvard Business School Press: 1992- 2006


Multi Measurement
Strategizing
Communicating & aligning
Modelling & mapping
1992
1996
2001
2004
2006

HBR articles

The balanced scorecard: Measures that drive performance, Jan-Feb.,1992

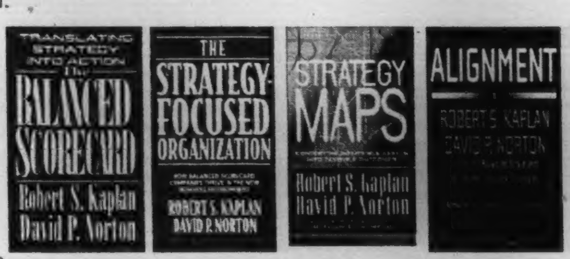
Putting the balanced scorecard to work, Sept-Oct.,1993

Using the balanced scorecard as a strategic management system, Jan-Feb.,1996

Having trouble with your strategy? Then map it, Sept-Oct.,2000

Measuring the Strategic Readiness of Intangible Assets, Feb.,2004

The office of strategy management, Oct., 2005


TRANSLATING STRATEGY INTO ACTION
The BALANCED SCORECARD
Robert S. Kaplan
David P. Norton
THE STRATEGY-FOCUSED ORGANIZATION
ROBERT S. KAPLAN
DAVID P. NORTON
STRATEGY MAPS
Robert S. Kaplan
David P. Norton
ALIGNMENT
ROBERT S. KAPLAN
DAVID P. NORTON

Hailed by HBR as one of the most important management ideas of the past 75 years

Figure 3.1: Global-local interconnectedness
(Source: revised from Jones & Dugdale, 2002, originally adapted from Giddens, 1990)

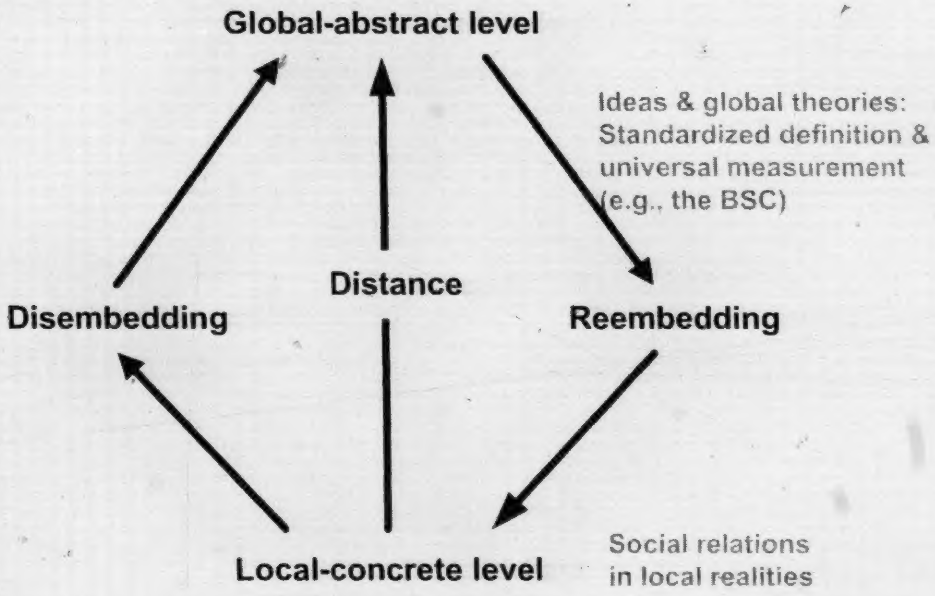

Global-abstract level
Ideas & global theories: Standardized definition & universal measurement (e.g., the BSC)
Distance
Disembedding
Reembedding
Local-concrete level
Social relations in local realities

Diagram 5.1: Architecture of a Strategy Map
(Source: adapted from ABConsulting, BSC V#1, 2000, p70)

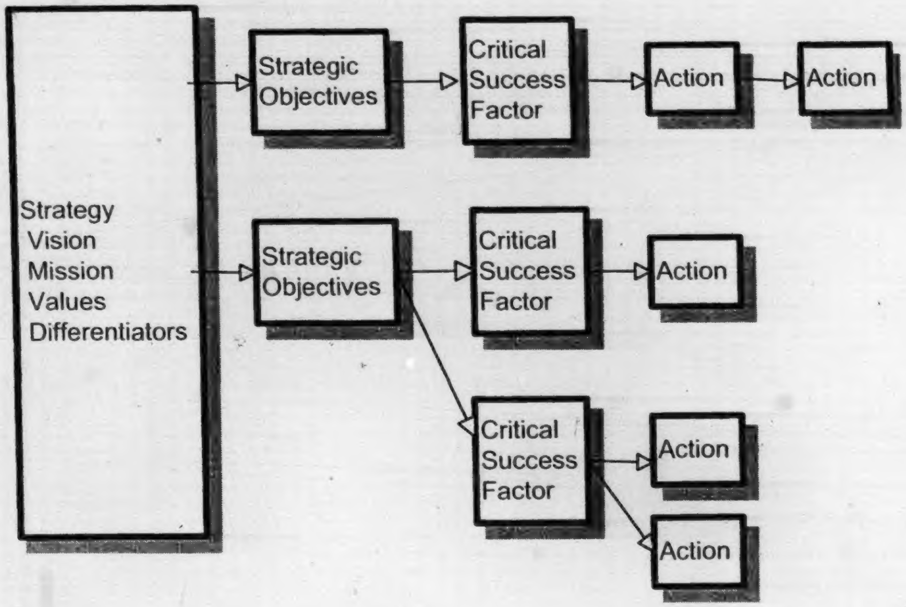
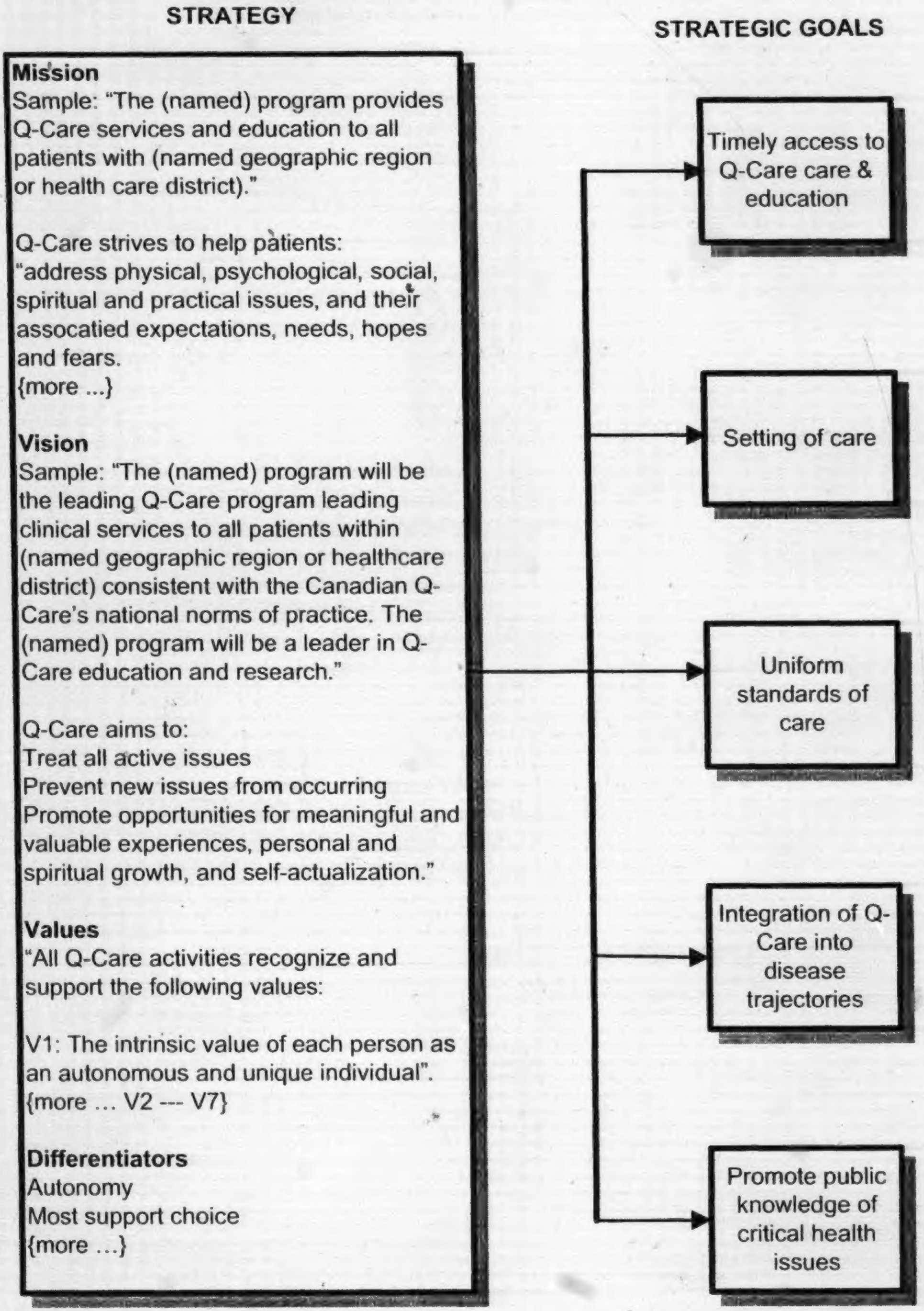

Strategy
Vision
Mission
Values
Differentiators
Strategic Objectives
Critical Success Factor
Action
Action
Strategic Objectives
Critical Success Factor
Action
Critical Success Factor
Action
Action

Diagram 7.1: Q-Care Strategic Map (Source: adapted from ABConsulting, draft report for the medical BSC, p.8)


STRATEGY
STRATEGIC GOALS
Timely access to Q-Care care & education
Setting of care
Uniform standards of care
Integration of Q-Care into disease trajectories
Promote public knowledge of critical health issues

Mission
Sample: "The (named) program provides Q-Care services and education to all patients with (named geographic region or health care district)."

Q-Care strives to help patients:
"address physical, psychological, social, spiritual and practical issues, and their assocatied expectations, needs, hopes and fears.
{more ...}

Vision
Sample: "The (named) program will be the leading Q-Care program leading clinical services to all patients within (named geographic region or healthcare district) consistent with the Canadian Q-Care's national norms of practice. The (named) program will be a leader in Q-Care education and research."

Q-Care aims to:
Treat all active issues
Prevent new issues from occurring
Promote opportunities for meaningful and valuable experiences, personal and spiritual growth, and self-actualization."

Values
"All Q-Care activities recognize and support the following values:

V1: The intrinsic value of each person as an autonomous and unique individual".
{more … V2 --- V7}

Differentiators
Autonomy
Most support choice
{more …}